

**LEHIGH COUNTY AUTHORITY
FINANCIAL STATEMENTS
OCTOBER 2020**

LEHIGH COUNTY AUTHORITY
FINANCIAL STATEMENTS - SUMMARY
OCTOBER 2020

MONTH					YEAR-TO-DATE					FULL YEAR					
Actual	Q4 FC	Prior Year	FC Var	PY Var	OCTOBER 2020	Actual	Q4 FC	Prior Year	FC Var	PY Var	Q4 FC	Budget	Prior Year	Bud Var	PY Var
Income Statement															
550,055	503,625	281,041	46,430	269,014	Suburban Water	1,696,240	1,649,810	997,717	46,430	698,523	1,464,517	(78,407)	2,670,094	1,542,924	(1,205,577)
206,527	140,832	(1,857,877)	65,695	2,064,404	Suburban Wastewater	4,036,321	3,970,626	(1,344,840)	65,695	5,381,161	2,292,323	(1,269,292)	(473,333)	3,561,615	2,765,656
(267,118)	(341,324)	401,148	74,206	(668,266)	City Division	(4,873,344)	(4,947,550)	(187,701)	74,206	(4,685,643)	(6,325,900)	(4,106,561)	(4,130,921)	(2,219,339)	(2,194,979)
489,464	303,133	(1,175,688)	186,331	1,665,152	Total LCA	859,217	672,886	(534,824)	186,331	1,394,041	(2,569,060)	(5,454,260)	(1,934,160)	2,885,200	(634,900)
Cash Flow Statement															
(922,126)	(933,250)	(1,152,492)	11,124	230,366	Suburban Water	(2,013,955)	(2,025,079)	5,325,663	11,124	(7,339,618)	(3,869,728)	(2,048,282)	2,681,907	(1,821,446)	(6,551,635)
434,671	396,289	(1,765,134)	38,382	2,199,805	Suburban Wastewater	(1,198,869)	(1,237,251)	(1,753,362)	38,382	554,493	(1,519,216)	17,484,855	(1,685,495)	(19,004,071)	166,279
1,703,492	1,629,876	1,754,573	73,616	(51,081)	City Division	3,562,976	3,489,360	73,616	73,616	3,489,360	228,624	3,142,950	7,328,430	(2,914,326)	(7,099,806)
1,216,037	1,092,915	(1,163,053)	123,122	2,379,090	Total LCA	350,152	227,030	3,645,917	123,122	(3,295,765)	(5,160,320)	18,579,523	8,324,842	(23,739,843)	(13,485,162)
Debt Service Coverage Ratio															
3.05	2.89	2.45	0.16	0.61	Suburban Water	1.71	1.69	1.72	0.02	(0.01)	1.58	1.25	1.59	0.33	(0.02)
9.87	9.29	(25.34)	0.58	35.21	Suburban Wastewater	13.07	13.01	4.73	0.06	8.35	9.74	2.56	6.34	7.18	3.40
1.55	1.48	1.87	0.07	(0.32)	City Division	1.36	1.35	1.54	0.01	(0.18)	1.23	1.34	1.40	(0.10)	(0.17)

LEHIGH COUNTY AUTHORITY
CONSOLIDATED FINANCIAL STATEMENTS
OCTOBER 2020

MONTH				OCTOBER 2020	YEAR-TO-DATE				Q4 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												
1,101,102	1,273,706	3,551,454	5,926,262	User Charges	9,087,775	13,330,458	31,712,533	54,130,766	10,641,667	15,724,248	37,746,771	64,112,686	10,582,010	16,446,154	38,712,488	65,740,652
58,210	152,853	74,341	285,404	Connection & System Charges	724,896	3,415,014	300,115	4,440,025	887,421	3,473,160	1,224,910	5,585,491	776,500	846,282	2,959,800	4,582,582
1,159,312	1,426,559	3,625,795	6,211,666	Total Operating Revenues	9,812,671	16,745,472	32,012,648	58,570,791	11,529,088	19,197,408	38,971,681	69,698,177	11,358,510	17,292,436	41,672,288	70,323,234
				Operating Expenses												
91,816	15,945	1,119,978	1,227,739	Personnel Costs	1,781,700	823,631	8,762,045	11,367,376	2,221,064	1,035,632	11,800,646	15,057,342	2,106,222	992,555	7,883,195	10,981,972
(122,602)	(115,124)	365,115	127,389	General and Administrative	252,117	116,547	1,941,798	2,310,462	254,719	136,671	2,216,683	2,608,073	1,193,837	452,684	4,604,681	6,251,202
33,572	25,044	191,349	249,965	Utilities	344,132	243,136	1,580,176	2,167,444	442,446	350,095	1,864,688	2,657,229	596,540	464,325	2,141,069	3,201,934
36,923	39,619	158,023	234,565	Materials and Supplies	233,190	284,996	1,112,597	1,630,783	383,373	342,673	1,460,473	2,186,519	563,005	430,139	1,688,624	2,681,768
229,162	858,936	88,238	1,176,336	Miscellaneous Services	2,255,882	7,389,600	1,007,544	10,653,026	2,690,445	9,282,729	1,467,441	13,440,615	2,875,124	10,015,943	2,342,341	15,233,408
-	-	-	-	Treatment & Transportation	-	-	-	-	-	-	-	-	-	-	-	-
223,051	384,159	490,000	1,097,210	Depreciation and Amortization	2,203,051	3,835,299	4,900,000	10,938,350	2,643,375	4,697,678	5,880,000	13,221,053	2,750,000	4,603,000	5,880,000	13,233,000
(324)	212	27,482	27,370	Other Expenses	8,419	32,042	981,822	1,022,283	79,545	1,050,732	2,235,408	3,365,685	3,400	1,000,000	2,782,916	3,786,316
491,598	1,208,791	2,440,185	4,140,574	Total Operating Expenses	7,078,491	12,725,251	20,285,982	40,089,724	8,714,967	16,896,210	26,925,339	52,536,516	10,088,128	17,958,646	27,322,826	55,369,600
667,714	217,768	1,185,610	2,071,092	Net Operating Income	2,734,180	4,020,221	11,726,666	18,481,067	2,814,121	2,301,198	12,046,342	17,161,661	1,270,382	(666,210)	14,349,462	14,953,634
				Non-Operating Income (Expense)												
4,327	12,149	555	17,031	Interest Income	66,416	161,330	160,930	388,676	88,904	207,515	164,886	461,305	160,000	200,000	900,000	1,260,000
(121,643)	(16,420)	(1,453,283)	(1,591,346)	Interest Expense	(1,106,302)	(167,601)	(14,767,173)	(16,041,076)	(1,436,181)	(196,897)	(16,550,676)	(18,183,754)	(1,508,789)	(803,082)	(19,356,023)	(21,667,894)
(343)	(6,970)	-	(7,313)	Other Miscellaneous Income (Expenses)	1,946	22,371	(1,993,767)	(1,969,450)	(2,327)	(19,493)	(1,986,452)	(2,008,272)	-	-	-	-
(117,659)	(11,241)	(1,452,728)	(1,581,628)	Net Non-Operating Income (Expense)	(1,037,940)	16,100	(16,600,010)	(17,621,850)	(1,349,604)	(8,875)	(18,372,242)	(19,730,721)	(1,348,789)	(603,082)	(18,456,023)	(20,407,894)
550,055	206,527	(267,118)	489,464	Net Income Before Capital Contributions	1,696,240	4,036,321	(4,873,344)	859,217	1,464,517	2,292,323	(6,325,900)	(2,569,060)	(78,407)	(1,269,292)	(4,106,561)	(5,454,260)
-	-	-	-	Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-
550,055	206,527	(267,118)	489,464	NET INCOME	1,696,240	4,036,321	(4,873,344)	859,217	1,464,517	2,292,323	(6,325,900)	(2,569,060)	(78,407)	(1,269,292)	(4,106,561)	(5,454,260)
				CASH FLOW STATEMENT												
				Cash Flows From Operating Activities												
1,159,312	1,426,559	3,625,795	6,211,666	Operating Revenues	9,812,671	16,745,472	32,012,648	58,570,791	11,529,088	19,197,408	38,971,681	69,698,177	11,358,510	17,292,436	41,672,288	70,323,234
(268,547)	(824,632)	(1,950,185)	(3,043,364)	Operating Expenses (ex D&A)	(4,875,440)	(8,889,952)	(15,385,982)	(29,151,374)	(6,071,592)	(12,198,532)	(21,045,339)	(39,315,463)	(7,338,128)	(13,355,646)	(21,442,826)	(42,136,600)
(1,219,226)	300,743	453,097	(465,386)	Non-Cash Working Capital Changes	(1,943,003)	(2,351,752)	(2,205,965)	(6,500,720)	6,662	12,750	(601,468)	(582,056)	-	-	-	-
(328,461)	902,670	2,128,707	2,702,916	Net Cash Provided by (Used in) Operating Activities	2,994,228	5,503,768	14,420,701	22,918,697	5,464,158	7,011,626	17,324,874	29,800,658	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
(20,738)	(9,919)	-	(30,657)	Interest Payments	(749,585)	(134,852)	(6,627,694)	(7,512,131)	(1,436,181)	(196,897)	(10,592,208)	(12,225,286)	(1,508,789)	(803,082)	(13,978,238)	(16,290,109)
(20,810)	(45,127)	-	(65,937)	Principal Payments	(297,892)	(451,545)	(266,629)	(1,016,066)	(2,081,478)	(541,057)	(2,056,629)	(4,679,164)	(1,832,775)	(813,353)	(1,442,932)	(4,089,060)
(41,548)	(55,046)	-	(96,594)	Net Cash Provided by (Used in) Financing Activities	(1,047,477)	(586,397)	(6,894,323)	(8,528,197)	(3,517,659)	(737,954)	(12,648,837)	(16,904,450)	1,777,936	21,018,565	(15,421,170)	7,375,331
				Cash Flows from Capital and Related Activities												
(343)	(6,970)	(266,629)	(273,942)	Non-Operating Income (Expenses)	1,946	22,371	(2,527,025)	(2,502,708)	(2,327)	(19,493)	(2,519,710)	(2,541,530)	-	-	(533,258)	(533,258)
(556,101)	(543,132)	(159,141)	(1,258,374)	Capital Expenditures, net	(4,278,386)	(6,063,941)	(1,597,307)	(11,939,634)	(5,902,804)	(7,980,608)	(2,092,589)	(15,976,001)	(8,006,600)	(7,670,500)	(2,032,084)	(17,709,184)
(556,444)	(550,102)	(425,770)	(1,532,316)	Net Cash Provided By (Used In) Capital and Related Activities	(4,276,440)	(6,041,570)	(4,124,332)	(14,442,342)	(5,905,131)	(8,000,101)	(4,612,299)	(18,517,531)	(8,006,600)	(7,670,500)	(2,565,342)	(18,242,442)
				Cash Flows From Investing Activities												
-	125,000	-	125,000	Investments Converting To Cash	2,227,000	3,417,000	-	5,644,000	2,227,000	3,652,698	-	5,879,698	-	-	-	-
-	-	-	-	Purchased Investments	(1,977,682)	(3,653,000)	-	(5,630,682)	(2,227,000)	(3,653,000)	-	(5,880,000)	-	-	-	-
4,327	12,149	555	17,031	Interest Income	66,416	161,330	160,930	388,676	88,904	207,515	164,886	461,305	160,000	200,000	900,000	1,260,000
4,327	137,149	555	142,031	Net Cash Provided By (Used In) Investing Activities	315,734	(74,670)	160,930	401,994	88,904	207,213	164,886	461,003	160,000	200,000	900,000	1,260,000
(922,126)	434,671	1,703,492	1,216,037	FUND NET CASH FLOWS	(2,013,955)	(1,198,869)	3,562,976	350,152	(3,869,728)	(1,519,216)	228,624	(5,160,320)	(2,048,282)	17,484,855	3,142,950	18,579,523
				DEBT SERVICE RATIO												
894,749	607,106	1,631,727	3,133,582	Total Cash Available For Debt Service	5,005,593	8,039,221	14,349,449	27,394,263	5,544,073	7,186,898	15,571,518	28,302,489	4,180,382	4,136,790	20,596,204	28,913,376
293,138	61,496	1,054,070	1,408,704	Debt Service	2,931,380	614,960	10,540,700	14,087,040	3,517,659	737,954	12,648,837	16,904,450	3,341,564	1,616,435	15,421,170	20,379,169
3.05	9.87	1.55	2.22	DSCR	1.71	13.07	1.36	1.94	1.58	9.74	1.23	1.67	1.25	2.56	1.34	1.42

LEHIGH COUNTY AUTHORITY
CASH & INVESTMENT ANALYSIS
YTD OCTOBER 2020

US DOLLARS	Suburban Water	Suburban Wastewater	City Division	LCA Total
CURRENT YEAR ENDING BALANCES				
Cash				
Unrestricted Operating Cash	7,452,482	3,426,033	1,341,826	12,220,341
Unrestricted Project Cash	740,869	2,517,236	170,980	3,429,085
Total Unrestricted Cash	8,193,351	5,943,269	1,512,806	15,649,426
Restricted Cash	2,398,815	338,176	61,587,658	64,324,649
Total Cash	10,592,166	6,281,445	63,100,464	79,974,075
Investments				
Unrestricted Investments	2,898,819	8,140,647	-	11,039,466
Restricted Investments	4,388,616	-	-	4,388,616
Total Investments	7,287,435	8,140,647	-	15,428,082
Total Cash + Investments				
Unrestricted	11,092,170	14,083,916	1,512,806	26,688,892
Restricted	6,787,431	338,176	61,587,658	68,713,265
Total	17,879,601	14,422,092	63,100,464	95,402,157

CURRENT YEAR BEGINNING BALANCES				
Cash				
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
Investments				
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
Total Cash + Investments				
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

NET ACTIVITY - INCREASE (DECREASE)				
Cash				
Unrestricted Operating Cash	(1,620,803)	(1,044,358)	(2,349,375)	(5,014,536)
Unrestricted Project Cash	(1,296,379)	(154,755)	1,000	(1,450,134)
Total Unrestricted Cash	(2,917,182)	(1,199,113)	(2,348,375)	(6,464,670)
Restricted Cash	903,227	244	5,911,351	6,814,822
Total Cash	(2,013,955)	(1,198,869)	3,562,976	350,152
Investments				
Unrestricted Investments	(238,111)	383,371	-	145,260
Restricted Investments	(204,494)	-	-	(204,494)
Total Investments	(442,605)	383,371	-	(59,234)
Total Cash + Investments				
Unrestricted	(3,155,293)	(815,742)	(2,348,375)	(6,319,410)
Restricted	698,733	244	5,911,351	6,610,328
Total	(2,456,560)	(815,498)	3,562,976	290,918

Days on Hand - Unrestricted Cash	492.55	177.83	26.24	145.29
Days on Hand - Unrestricted Cash + Investments	666.82	421.41	26.24	247.78

LEHIGH COUNTY AUTHORITY
FINANCIAL STATEMENTS - SUBURBAN WATER
OCTOBER 2020

MONTH					OCTOBER 2020					YEAR-TO-DATE					FULL YEAR					
Actual	Q4 FC	Prior Yr	FC Var	PY Var	INCOME STATEMENT					Actual	Q4 FC	Prior Yr	FC Var	PY Var	Q4 FC	Budget	Prior Yr	Bud Var	PY Var	
1,101,102	1,084,929	1,022,576	16,173	78,526	Operating Revenues					9,087,775	9,071,602	8,370,358	16,173	717,417	10,641,667	10,582,010	9,930,537	59,657	711,130	
58,210	53,512	32,434	4,698	25,776	User Charges					724,896	720,198	806,485	4,698	(81,589)	887,421	776,500	1,000,653	110,921	(113,232)	
1,159,312	1,138,441	1,055,010	20,871	104,302	Connection & System Charges					9,812,671	9,791,800	9,176,843	20,871	635,828	11,529,088	11,358,510	10,931,190	170,578	597,898	
					Total Operating Revenues															
91,816	103,726	110,451	11,910	18,635	Operating Expenses					1,781,700	1,793,610	1,287,941	11,910	(493,759)	2,221,064	2,106,222	1,525,462	(114,842)	(695,602)	
(122,602)	(120,000)	32,733	2,602	155,335	Personnel Costs					252,117	254,719	654,193	2,602	402,076	254,719	1,193,837	919,226	939,118	664,507	
33,572	33,962	31,998	390	(1,574)	General and Administrative					344,132	344,522	368,653	390	24,521	442,446	596,540	488,568	154,094	46,122	
36,923	62,369	33,257	25,446	(3,666)	Utilities					233,190	258,636	300,017	25,446	66,827	383,373	563,005	402,069	179,632	18,696	
229,162	220,572	222,430	(8,590)	(6,732)	Materials and Supplies					2,255,882	2,247,292	2,061,352	(8,590)	(194,530)	2,690,445	2,875,124	2,575,929	184,679	(114,516)	
-	-	-	-	-	Miscellaneous Services					-	-	-	-	-	-	-	-	-	-	-
223,051	221,125	229,166	(1,926)	6,115	Treatment & Transportation					2,203,051	2,201,125	2,291,660	(1,926)	88,609	2,643,375	2,750,000	2,602,179	106,625	(41,196)	
(324)	-	9,983	324	10,307	Depreciation and Amortization					8,419	8,743	58,581	324	50,162	79,545	3,400	113,253	(76,145)	33,708	
491,598	521,754	670,018	30,156	178,420	Other Expenses					7,078,491	7,108,647	7,022,397	30,156	(56,094)	8,714,967	10,088,128	8,626,686	1,373,161	(88,281)	
667,714	616,687	384,992	51,027	282,722	Total Operating Expenses					2,734,180	2,683,153	2,154,446	51,027	579,734	2,814,121	1,270,382	2,304,504	1,543,739	509,617	
					Net Operating Income															
4,327	8,938	38,200	(4,611)	(33,873)	Non-Operating Income (Expense)					66,416	71,027	140,978	(4,611)	(74,562)	88,904	160,000	194,200	(71,096)	(105,296)	
(121,643)	(122,000)	(142,151)	357	20,508	Interest Income					(1,106,302)	(1,106,659)	(1,297,707)	357	191,405	(1,436,181)	(1,508,789)	(1,545,029)	72,608	108,848	
(343)	-	-	(343)	(343)	Interest Expense					1,946	2,289	-	(343)	1,946	(2,327)	-	-	(2,327)	(2,327)	
(117,659)	(113,062)	(103,951)	(4,597)	(13,708)	Other Miscellaneous Income (Expenses)					(1,037,940)	(1,033,343)	(1,156,729)	(4,597)	118,789	(1,349,604)	(1,348,789)	(1,350,829)	(815)	1,225	
550,055	503,625	281,041	46,430	269,014	Net Non-Operating Income (Expense)					1,696,240	1,649,810	997,717	46,430	698,523	1,464,517	(78,407)	953,675	1,542,924	510,842	
-	-	-	-	-	Net Income Before Capital Contributions					-	-	-	-	-	-	-	1,716,419	-	(1,716,419)	
550,055	503,625	281,041	46,430	269,014	Capital Contributions					1,696,240	1,649,810	997,717	46,430	698,523	1,464,517	(78,407)	2,670,094	1,542,924	(1,205,577)	
					NET INCOME															

MONTH					OCTOBER 2020					YEAR-TO-DATE					FULL YEAR				
Actual	Q4 FC	Prior Yr	FC Var	PY Var	CASH FLOW STATEMENT					Actual	Q4 FC	Prior Yr	FC Var	PY Var	Q4 FC	Budget	Prior Yr	Bud Var	PY Var
1,159,312	1,138,441	1,055,010	20,871	104,302	Cash Flows From Operating Activities					9,812,671	9,791,800	9,176,843	20,871	635,828	11,529,088	11,358,510	10,931,190	170,578	597,898
(268,547)	(300,629)	(440,852)	32,082	172,305	Operating Revenues					(4,875,440)	(4,907,522)	(4,730,737)	32,082	(144,703)	(6,071,592)	(7,338,128)	(6,024,507)	1,266,536	(47,085)
(1,219,226)	(1,220,000)	113,314	774	(1,332,540)	Operating Expenses (ex D&A)					(1,943,003)	(1,943,777)	4,859,168	774	(6,802,171)	6,662	-	6,008,985	6,662	(6,002,323)
(328,461)	(382,188)	727,472	53,727	(1,055,933)	Non-Cash Working Capital Changes					2,994,228	2,940,501	9,305,274	53,727	(6,311,046)	5,464,158	4,020,382	10,915,668	1,443,776	(5,451,510)
					Net Cash Provided by (Used In) Operating Activities														
-	-	-	-	-	Cash Flows From Financing Activities					-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	Capital Contributions					-	-	-	-	-	-	5,119,500	-	(5,119,500)	-
(20,738)	-	(29,529)	(20,738)	8,791	Proceeds New Borrowing					(749,585)	(728,847)	(786,376)	(20,738)	36,791	(1,436,181)	(1,508,789)	(1,475,406)	72,608	39,225
(20,810)	-	(1,081,583)	(20,810)	1,060,773	Interest Payments					(297,892)	(277,082)	(1,352,766)	(20,810)	1,054,874	(2,081,478)	(1,832,775)	(1,725,137)	(248,703)	(356,341)
(41,548)	-	(1,111,112)	(41,548)	1,069,564	Principal Payments					(1,047,477)	(1,005,929)	(2,139,142)	(41,548)	1,091,665	(3,517,659)	1,777,936	(3,200,543)	(5,295,595)	(317,116)
					Net Cash Provided by (Used In) Financing Activities														
(343)	-	-	(343)	(343)	Cash Flows from Capital and Related Activities					1,946	2,289	-	(343)	1,946	(2,327)	-	-	(2,327)	(2,327)
(556,101)	(560,000)	(1,262,885)	3,899	706,784	Non-Operating Income (Expenses)					(4,278,386)	(4,282,285)	(5,797,217)	3,899	1,518,831	(5,902,804)	(8,006,600)	(8,687,268)	2,103,796	2,784,464
(556,444)	(560,000)	(1,262,885)	3,556	706,441	Capital Expenditures, net					(4,276,440)	(4,279,996)	(5,797,217)	3,556	1,520,777	(5,905,131)	(8,006,600)	(8,687,268)	2,101,469	2,782,137
					Net Cash Provided By (Used In) Capital and Related Activities														
-	-	745,000	-	(745,000)	Cash Flows From Investing Activities					2,227,000	2,227,000	5,709,224	-	(3,482,224)	2,227,000	-	5,849,670	2,227,000	(3,622,670)
-	-	(289,167)	-	289,167	Investments Converting To Cash					(1,977,682)	(1,977,682)	(1,893,454)	-	(84,228)	(2,227,000)	-	(2,389,820)	(2,227,000)	162,820
4,327	8,938	38,200	(4,611)	(33,873)	Purchased Investments					66,416	71,027	140,978	(4,611)	(74,562)	88,904	160,000	194,200	(71,096)	(105,296)
4,327	8,938	494,033	(4,611)	(489,706)	Interest Income					315,734	320,345	3,956,748	(4,611)	(3,641,014)	88,904	160,000	3,654,050	(71,096)	(3,565,146)
(922,126)	(933,250)	(1,152,492)	11,124	230,366	Net Cash Provided By (Used In) Investing Activities					(2,013,955)	(2,025,079)	5,325,663	11,124	(7,339,618)	(3,869,728)	(2,048,282)	2,681,907	(1,821,446)	(6,551,635)
					FUND NET CASH FLOWS														
					DEBT SERVICE RATIO														
894,749	846,750	652,358	47,999	242,391	Total Cash Available For Debt Service					5,005,593	4,957,594	4,587,084	47,999	418,509	5,544,073	4,180,382	5,100,883	1,363,691	443,190
293,138	293,138	266,712	-	26,426	Debt Service					2,931,380	2,931,380	2,667,120	-	264,260	3,517,659	3,341,564	3,200,543	176,095	317,116
3.05	2.89	2.45	0.16	0.61	DSCR					1.71	1.69	1.72	0.02	(0.01)	1.58	1.25	1.59	0.33	(0.02)

LEHIGH COUNTY AUTHORITY
FINANCIAL STATEMENTS - SUBURBAN WATER
OCTOBER 2020

INCOME STATEMENT	FORECAST VARIANCES - MONTH			Comments
	Actual	Q4 FC	Variance	
Operating Revenues				
User Charges	1,101,102	1,084,929	16,173	Higher industrial/commercial revenues
Connection & System Charges	58,210	53,512	4,698	Higher tapping fees
Total Operating Revenues	1,159,312	1,138,441	20,871	Higher user charges and higher system charges
Operating Expenses				
Salaries and Wages	91,816	103,726	11,910	
General and Administrative	(122,602)	(120,000)	2,602	
Utilities	33,572	33,962	390	
Materials and Supplies	36,923	62,369	25,446	Lower distribution & transmission supplies along with lower equipment purchases
Miscellaneous Services	229,162	220,572	(8,590)	
Treatment & Transportation	-	-	-	
Depreciation and Amortization	223,051	221,125	(1,926)	
Other Expenses	(324)	-	324	
Total Operating Expenses	491,598	521,754	30,156	Lower personnel costs along with lower materials & supplies costs
Net Operating Income	667,714	616,687	51,027	Higher operating revenues along with lower operating expenses
Non-Operating Income (Expenses)				
Interest Income	4,327	8,938	(4,611)	
Interest (Expense)	(121,643)	(122,000)	357	
Other Miscellaneous Income (Expenses)	(343)	-	(343)	
Capital Contributions	-	-	-	
Total Non-Operating Income (Expenses)	(117,659)	(113,062)	(4,597)	Lower interest income
NET INCOME	550,055	503,625	46,430	Higher net operating income with a partial offset from lower non-operating activity

CASH FLOW STATEMENT	FORECAST VARIANCES - MONTH			Comments
	Actual	Q4 FC	Variance	
Cash Flows From Operating Activities				
Operating Revenues	1,159,312	1,138,441	20,871	Higher user charges and higher system charges
Operating Expenses (ex D&A)	(268,547)	(300,629)	32,082	Lower personnel costs along with lower materials & supplies costs
Non-Cash Working Capital Changes	(1,219,226)	(1,220,000)	774	
Net Cash Provided by (Used in) Operating Activities	(328,461)	(382,188)	53,727	Higher cash provided by operations
Cash Flows From Financing Activities				
Capital Contributions	-	-	-	
Proceeds New Borrowing	-	-	-	
Interest Payments	(20,738)	-	(20,738)	
Principal Payments	(20,810)	-	(20,810)	
Net Cash Provided by (Used in) Financing Activities	(41,548)	-	(41,548)	Higher debt service payments
Cash Flows from Capital and Related Activities				
Capital Expenditures, Net	(556,101)	(560,000)	3,899	
Non-Operating Income (Expenses)	(343)	-	(343)	
Net Cash Provided By (Used In) Capital and Related Activities	(556,444)	(560,000)	3,556	Lower capex
Cash Flows From Investing Activities				
Investments Converting To Cash	-	-	-	
Purchased Investments	-	-	-	
Interest Income	4,327	8,938	(4,611)	
Net Cash Provided By (Used In) Investing Activities	4,327	8,938	(4,611)	
FUND NET CASH FLOWS	(922,126)	(933,250)	11,124	Higher cash from operations and lower capex

LEHIGH COUNTY AUTHORITY
FINANCIAL STATEMENTS - SUBURBAN WASTEWATER
OCTOBER 2020

MONTH					OCTOBER 2020					YEAR-TO-DATE					FULL YEAR				
Actual	Q4 FC	Prior Yr	FC Var	PY Var	INCOME STATEMENT					Actual	Q4 FC	Prior Yr	FC Var	PY Var	Q4 FC	Budget	Prior Yr	Bud Var	PY Var
Operating Revenues																			
1,273,706	1,237,165	1,208,273	36,541	65,433	User Charges	13,330,458	13,293,917	11,988,098	36,541	1,342,360	15,724,248	16,446,154	14,082,154	(721,906)	1,642,094				
152,853	149,000	54,139	3,853	98,714	Connection & System Fees	3,415,014	3,411,161	1,950,954	3,853	1,464,060	3,473,160	846,282	1,616,882	2,626,878	1,856,278				
1,426,559	1,386,165	1,262,412	40,394	164,147	Total Operating Revenues	16,745,472	16,705,078	13,939,052	40,394	2,806,420	19,197,408	17,292,436	15,699,036	1,904,972	3,498,372				
Operating Expenses																			
15,945	20,648	59,056	4,703	43,111	Personnel Costs	823,631	828,334	679,117	4,703	(144,514)	1,035,632	992,555	854,472	(43,077)	(181,160)				
(115,124)	(115,000)	13,220	124	128,344	General and Administrative	116,547	116,671	281,180	124	164,633	136,671	452,684	396,588	316,013	259,917				
25,044	44,001	27,480	18,957	2,436	Utilities	243,136	262,093	348,769	18,957	105,633	350,095	464,325	438,942	114,230	88,847				
39,619	32,354	33,807	(7,265)	(5,812)	Materials and Supplies	284,996	277,731	273,275	(7,265)	(11,721)	342,673	430,139	333,610	87,466	(9,063)				
858,936	852,023	776,751	(6,913)	(82,185)	Miscellaneous Services	7,389,600	7,382,687	8,095,787	(6,913)	706,187	9,282,729	10,015,943	9,666,619	733,214	383,890				
-	-	-	-	-	Treatment & Transportation	-	-	-	-	-	-	-	-	-	-				
384,159	415,513	383,527	31,354	(632)	Depreciation and Amortization	3,835,299	3,866,653	3,835,270	31,354	(29)	4,697,678	4,603,000	4,571,324	(94,678)	(126,354)				
212	-	1,807,995	(212)	1,807,783	Other Expenses	32,042	31,830	1,835,959	(212)	1,803,917	1,050,732	1,000,000	45,545	(50,732)	(1,005,187)				
1,208,791	1,249,539	3,101,836	40,748	1,893,045	Total Operating Expenses	12,725,251	12,765,999	15,349,357	40,748	2,624,106	16,896,210	17,958,646	16,307,100	1,062,436	(589,110)				
217,768	136,626	(1,839,424)	81,142	2,057,192	Net Operating Income	4,020,221	3,939,079	(1,410,305)	81,142	5,430,526	2,301,198	(666,210)	(608,064)	2,967,408	2,909,262				
Non-Operating Income (Expense)																			
12,149	19,445	25,597	(7,296)	(13,448)	Interest Income	161,330	168,626	243,504	(7,296)	(82,174)	207,515	200,000	332,846	7,515	(125,331)				
(16,420)	(15,239)	(44,050)	(1,181)	27,630	Interest Expense	(167,601)	(166,420)	(178,039)	(1,181)	10,438	(196,897)	(803,082)	(213,115)	606,185	16,218				
(6,970)	-	-	(6,970)	(6,970)	Other Miscellaneous Income (Expenses)	22,371	29,341	-	(6,970)	22,371	(19,493)	-	-	(19,493)	(19,493)				
(11,241)	4,206	(18,453)	(15,447)	7,212	Net Non-Operating Income (Expense)	16,100	31,547	65,465	(15,447)	(49,365)	(8,875)	(603,082)	119,731	594,207	(128,606)				
206,527	140,832	(1,857,877)	65,695	2,064,404	Net Income Before Capital Contributions	4,036,321	3,970,626	(1,344,840)	65,695	5,381,161	2,292,323	(1,269,292)	(488,333)	3,561,615	2,780,656				
-	-	-	-	-	Capital Contributions	-	-	-	-	-	-	15,000	-	(15,000)	-				
206,527	140,832	(1,857,877)	65,695	2,064,404	NET INCOME	4,036,321	3,970,626	(1,344,840)	65,695	5,381,161	2,292,323	(1,269,292)	(473,333)	3,561,615	2,765,656				
CASH FLOW STATEMENT																			
Cash Flows From Operating Activities																			
1,426,559	1,386,165	1,262,412	40,394	164,147	Operating Revenues	16,745,472	16,705,078	13,939,052	40,394	2,806,420	19,197,408	17,292,436	15,699,036	1,904,972	3,498,372				
(824,632)	(834,026)	(2,718,309)	9,394	1,893,677	Operating Expenses (ex D&A)	(8,889,952)	(8,899,346)	(11,514,087)	9,394	2,624,135	(12,198,532)	(13,355,646)	(11,735,776)	1,157,114	(462,756)				
300,743	300,000	(419,533)	743	720,276	Non-Cash Working Capital Changes	(2,351,752)	(2,352,495)	2,992,546	743	(5,344,298)	12,750	-	5,595,449	12,750	(5,582,699)				
902,670	852,139	(1,875,430)	50,531	2,778,100	Net Cash Provided by (Used In) Operating Activities	5,503,768	5,453,237	5,417,511	50,531	86,257	7,011,626	3,936,790	9,558,709	3,074,836	(2,547,083)				
Cash Flows From Financing Activities																			
-	-	-	-	-	Capital Contributions	-	-	-	-	-	-	-	-	-	-				
-	-	-	-	-	Proceeds New Borrowing	-	-	-	-	-	-	22,635,000	-	(22,635,000)	-				
(9,919)	(10,295)	(15,025)	376	5,106	Interest Payments	(134,852)	(135,228)	(149,014)	376	14,162	(196,897)	(803,082)	(178,219)	606,185	(18,678)				
(45,127)	(45,000)	(41,108)	(127)	(4,019)	Principal Payments	(451,545)	(451,418)	(409,395)	(127)	(42,150)	(541,057)	(813,353)	(499,110)	272,296	(41,947)				
(55,046)	(55,295)	(56,133)	249	1,087	Net Cash Provided by (Used In) Financing Activities	(586,397)	(586,646)	(558,409)	249	(27,988)	(737,954)	21,018,565	(677,329)	(21,756,519)	(60,625)				
Cash Flows from Capital and Related Activities																			
(6,970)	-	-	(6,970)	(6,970)	Non-Operating Income (Expenses)	22,371	29,341	-	(6,970)	22,371	(19,493)	-	15,000	(19,493)	(34,493)				
(543,132)	(545,000)	(102,306)	1,868	(440,826)	Capital Expenditures, net	(6,063,941)	(6,065,809)	(5,059,791)	1,868	(1,004,150)	(7,980,608)	(7,670,500)	(9,613,149)	(310,108)	1,632,541				
(550,102)	(545,000)	(102,306)	(5,102)	(447,796)	Net Cash Provided By (Used In) Capital and Related Activities	(6,041,570)	(6,036,468)	(5,059,791)	(5,102)	(981,779)	(8,000,101)	(7,670,500)	(9,598,149)	(329,601)	1,598,048				
Cash Flows From Investing Activities																			
125,000	125,000	494,000	-	(369,000)	Investments Converting To Cash	3,417,000	3,417,000	4,739,907	-	(1,322,907)	3,652,698	-	5,481,724	3,652,698	(1,829,026)				
-	-	(250,862)	-	250,862	Purchased Investments	(3,653,000)	(3,653,000)	(6,536,084)	-	2,883,084	(3,653,000)	-	(6,783,296)	(3,653,000)	3,130,296				
12,149	19,445	25,597	(7,296)	(13,448)	Interest Income	161,330	168,626	243,504	(7,296)	(82,174)	207,515	200,000	332,846	7,515	(125,331)				
137,149	144,445	268,735	(7,296)	(131,586)	Net Cash Provided By (Used In) Investing Activities	(74,670)	(67,374)	(1,552,673)	(7,296)	1,478,003	207,213	200,000	(968,726)	7,213	1,175,939				
434,671	396,289	(1,765,134)	38,382	2,199,805	FUND NET CASH FLOWS	(1,198,869)	(1,237,251)	(1,753,362)	38,382	554,493	(1,519,216)	17,484,855	(1,685,495)	(19,004,071)	166,279				
DEBT SERVICE RATIO																			
607,106	571,584	(1,430,300)	35,522	2,037,406	Total Cash Available For Debt Service	8,039,221	8,003,699	2,668,469	35,522	5,370,752	7,186,898	4,136,790	4,296,106	3,050,108	2,890,792				
61,496	61,496	56,444	-	5,052	Debt Service	614,960	614,960	564,440	-	50,520	737,954	1,616,435	677,329	(878,481)	60,625				
9.87	9.29	(25.34)	0.58	35.21	DSCR	13.07	13.01	4.73	0.06	8.35	9.74	2.56	6.34	7.18	3.40				

LEHIGH COUNTY AUTHORITY
 FINANCIAL STATEMENTS - SUBURBAN WASTEWATER
 OCTOBER 2020

INCOME STATEMENT	FORECAST VARIANCES - MONTH			Comments
	Actual	Q4 FC	Variance	
Operating Revenues				
User Charges	1,273,706	1,237,165	36,541	Higher industrial charges
Connection & System Charges	152,853	149,000	3,853	
Total Operating Revenues	1,426,559	1,386,165	40,394	Higher user charges and slightly higher system charges
Operating Expenses				
Salaries and Wages	15,945	20,648	4,703	
General and Administrative	(115,124)	(115,000)	124	
Utilities	25,044	44,001	18,957	
Materials and Supplies	39,619	32,354	(7,265)	
Miscellaneous Services	858,936	852,023	(6,913)	
Treatment & Transportation	-	-	-	
Depreciation and Amortization	384,159	415,513	31,354	
Other Expenses	212	-	(212)	
Total Operating Expenses	1,208,791	1,249,539	40,748	Lower personnel costs and utilities offset partly by higher materials/supplies and higher services
Net Operating Income	217,768	136,626	81,142	Higher operating revenues aided by lower operating expenses
Non-Operating Income (Expenses)				
Interest Income	12,149	19,445	(7,296)	
Interest (Expense)	(16,420)	(15,239)	(1,181)	
Other Miscellaneous Income (Expenses)	(6,970)	-	(6,970)	
Capital Contributions	-	-	-	
Total Non-Operating Income (Expenses)	(11,241)	4,206	(15,447)	Lower investment income
NET INCOME	206,527	140,832	65,695	Higher net income from operations partially eroded by lower non-operating activity

CASH FLOW STATEMENT	FORECAST VARIANCES - MONTH			Comments
	Actual	Q4 FC	Variance	
Cash Flows From Operating Activities				
Operating Revenues	1,426,559	1,386,165	40,394	Higher user charges and slightly higher system charges
Operating Expenses (ex D&A)	(824,632)	(834,026)	9,394	Lower personnel costs and utilities offset partly by higher materials/supplies and higher services
Non-Cash Working Capital Changes	300,743	300,000	743	
Net Cash Provided by (Used in) Operating Activities	902,670	852,139	50,531	Higher cash from operations
Cash Flows From Financing Activities				
Capital Contributions	-	-	-	
Proceeds New Borrowing	-	-	-	
Interest Payments	(9,919)	(10,295)	376	
Principal Payments	(45,127)	(45,000)	(127)	
Net Cash Provided by (Used in) Financing Activities	(55,046)	(55,295)	249	
Cash Flows from Capital and Related Activities				
Capital Expenditures, Net	(543,132)	(545,000)	1,868	
Non-Operating Income (Expenses)	(6,970)	-	(6,970)	
Net Cash Provided By (Used In) Capital and Related Activities	(550,102)	(545,000)	(5,102)	
Cash Flows From Investing Activities				
Investments Converting To Cash	125,000	125,000	-	
Purchased Investments	-	-	-	
Interest Income	12,149	19,445	(7,296)	
Net Cash Provided By (Used In) Investing Activities	137,149	144,445	(7,296)	
FUND NET CASH FLOWS	434,671	396,289	38,382	Higher cash from operations with some offset from lower investment income

LEHIGH COUNTY AUTHORITY
FINANCIAL STATEMENTS - CITY DIVISION
OCTOBER 2020

MONTH					OCTOBER 2020					YEAR-TO-DATE					FULL YEAR				
Actual	Q4 FC	Prior Yr	FC Var	PY Var	INCOME STATEMENT					Actual	Q4 FC	Prior Yr	FC Var	PY Var	Q4 FC	Budget	Prior Yr	Bud Var	PY Var
Operating Revenues																			
3,551,454	3,549,229	3,344,671	2,225	206,783	Operating Revenues	31,712,533	31,710,308	32,032,034	2,225	(319,501)	37,746,771	38,712,488	38,630,691	(965,717)	(883,920)				
74,341	66,000	358,957	8,341	(284,616)	User Charges	300,115	291,774	1,033,803	8,341	(733,688)	1,224,910	2,959,800	1,101,025	(1,734,890)	123,885				
3,625,795	3,615,229	3,703,628	10,566	(77,833)	Connection & System Fees	32,012,648	32,002,082	33,065,837	10,566	(1,053,189)	38,971,681	41,672,288	39,731,716	(2,700,607)	(760,035)				
Operating Expenses																			
1,119,978	1,136,192	630,105	16,214	(489,873)	Personnel Costs	8,762,045	8,778,259	6,751,348	16,214	(2,010,697)	11,800,646	7,883,195	8,050,023	(3,917,451)	(3,750,623)				
365,115	365,333	142,982	218	(222,133)	General and Administrative	1,941,798	1,942,016	3,304,766	218	1,362,968	4,604,681	4,481,586	2,387,998	2,264,903					
191,349	188,620	145,050	(2,729)	(46,299)	Utilities	1,580,176	1,577,447	1,791,044	(2,729)	210,868	1,864,688	2,141,069	2,241,593	276,381	376,905				
158,023	168,633	133,811	10,610	(24,212)	Materials and Supplies	1,112,597	1,123,207	1,018,627	10,610	(93,970)	1,460,473	1,688,624	1,240,260	228,151	(220,213)				
88,238	127,263	195,802	39,025	107,564	Miscellaneous Services	1,007,544	1,046,569	1,321,837	39,025	314,293	1,467,441	2,342,341	1,834,666	874,900	367,225				
-	-	-	-	-	Treatment & Transportation	-	-	-	-	-	-	-	-	-	-				
490,000	490,000	490,000	-	-	Depreciation and Amortization	4,900,000	4,900,000	4,900,000	-	-	5,880,000	5,880,000	5,880,000	-	-				
27,482	28,421	203,113	939	175,631	Other Expenses	981,822	982,761	571,833	939	(409,989)	2,235,408	2,782,916	1,269,658	547,508	(965,750)				
2,440,185	2,504,462	1,940,863	64,277	(499,322)	Total Operating Expenses	20,285,982	20,350,259	19,659,455	64,277	(626,527)	26,925,339	27,322,826	24,997,786	397,487	(1,927,553)				
1,185,610	1,110,767	1,762,765	74,843	(577,155)	Net Operating Income	11,726,666	11,651,823	13,406,382	74,843	(1,679,716)	12,046,342	14,349,462	14,733,930	(2,303,120)	(2,687,588)				
Non-Operating Income (Expense)																			
555	1,504	78,367	(949)	(77,812)	Interest Income	160,930	161,879	917,261	(949)	(756,331)	164,886	900,000	1,193,573	(735,114)	(1,028,687)				
(1,453,283)	(1,453,595)	(1,439,984)	312	(13,299)	Interest Expense	(14,767,173)	(14,767,485)	(14,511,344)	312	(255,829)	(16,550,676)	(19,356,023)	(19,387,424)	2,805,347	2,836,748				
-	-	-	-	-	Other Miscellaneous Income (Expenses)	(1,993,767)	(1,993,767)	-	-	(1,993,767)	(1,986,452)	-	(671,000)	(1,986,452)	(1,315,452)				
(1,452,728)	(1,452,091)	(1,361,617)	(637)	(91,111)	Net Non-Operating Income (Expense)	(16,600,010)	(16,599,373)	(13,594,083)	(637)	(3,005,927)	(18,372,242)	(18,456,023)	(18,864,851)	83,781	492,609				
(267,118)	(341,324)	401,148	74,206	(668,266)	Net Income Before Capital Contributions	(4,873,344)	(4,947,550)	(187,701)	74,206	(4,685,643)	(6,325,900)	(4,106,561)	(4,130,921)	(2,219,339)	(2,194,979)				
-	-	-	-	-	Capital Contributions	-	-	-	-	-	-	-	-	-	-				
(267,118)	(341,324)	401,148	74,206	(668,266)	NET INCOME	(4,873,344)	(4,947,550)	(187,701)	74,206	(4,685,643)	(6,325,900)	(4,106,561)	(4,130,921)	(2,219,339)	(2,194,979)				
CASH FLOW STATEMENT																			
Cash Flows From Operating Activities																			
3,625,795	3,615,229	3,703,628	10,566	(77,833)	Operating Revenues	32,012,648	32,002,082	33,065,837	10,566	(1,053,189)	38,971,681	41,672,288	39,731,716	(2,700,607)	(760,035)				
(1,950,185)	(2,014,462)	(1,450,863)	64,277	(499,322)	Operating Expenses (ex D&A)	(15,385,982)	(15,450,259)	(14,759,455)	64,277	(626,527)	(21,045,339)	(21,442,826)	(19,117,786)	397,487	(1,927,553)				
453,097	453,000	(408,930)	97	862,027	Non-Cash Working Capital Changes	(2,205,965)	(2,206,062)	(1,358,122)	97	(847,843)	(601,468)	-	1,039,533	(601,468)	(1,641,001)				
2,128,707	2,053,767	1,843,835	74,940	284,872	Net Cash Provided by (Used In) Operating Activities	14,420,701	14,345,761	16,948,260	74,940	(2,527,559)	17,324,874	20,229,462	21,653,463	(2,904,588)	(4,328,589)				
Cash Flows From Financing Activities																			
-	-	-	-	-	Capital Contributions	-	-	-	-	-	-	-	-	-	-				
-	-	-	-	-	Proceeds New Borrowing	-	-	-	-	-	-	-	-	-	-				
-	-	(336)	-	336	Interest Payments	(6,627,694)	(6,627,694)	(6,779,014)	-	151,320	(10,592,208)	(13,978,238)	(13,426,458)	3,386,030	2,834,250				
-	-	-	-	-	Principal Payments	(266,629)	(266,629)	-	-	(266,629)	(2,056,629)	(1,442,932)	(1,245,000)	(613,697)	(811,629)				
-	-	(336)	-	336	Net Cash Provided by (Used In) Financing Activities	(6,894,323)	(6,894,323)	(6,779,014)	-	(115,309)	(12,648,837)	(15,421,170)	(14,671,458)	2,772,333	2,022,621				
Cash Flows from Capital and Related Activities																			
(266,629)	(266,629)	-	-	(266,629)	Non-Operating Income (Expenses)	(2,527,025)	(2,527,025)	(524,861)	-	(2,002,164)	(2,519,710)	(533,258)	(1,195,861)	(1,986,452)	(1,323,849)				
(159,141)	(158,766)	(167,293)	(375)	8,152	Capital Expenditures, net	(1,597,307)	(1,596,932)	(3,195,153)	(375)	1,597,846	(2,092,589)	(2,032,084)	(3,591,927)	(60,505)	1,499,338				
(425,770)	(425,395)	(167,293)	(375)	(258,477)	Net Cash Provided By (Used In) Capital and Related Activities	(4,124,332)	(4,123,957)	(3,720,014)	(375)	(404,318)	(4,612,299)	(2,565,342)	(4,787,788)	(2,046,957)	175,489				
Cash Flows From Investing Activities																			
-	-	-	-	-	Investments Converting To Cash	-	-	-	-	-	-	-	3,940,640	-	(3,940,640)				
-	-	-	-	-	Purchased Investments	-	-	-	-	-	-	-	-	-	-				
555	1,504	78,367	(949)	(77,812)	Interest Income	160,930	161,879	917,261	(949)	(756,331)	164,886	900,000	1,193,573	(735,114)	(1,028,687)				
555	1,504	78,367	(949)	(77,812)	Net Cash Provided By (Used In) Investing Activities	160,930	161,879	917,261	(949)	(756,331)	164,886	900,000	5,134,213	(735,114)	(4,969,327)				
1,703,492	1,629,876	1,754,573	73,616	(51,081)	FUND NET CASH FLOWS	3,562,976	3,489,360	7,366,493	73,616	(3,803,517)	228,624	3,142,950	7,328,430	(2,914,326)	(7,099,806)				
DEBT SERVICE RATIO																			
1,631,727	1,557,833	2,287,394	73,894	(655,667)	Total Cash Available For Debt Service	14,349,449	14,275,555	18,786,263	73,894	(4,436,814)	15,571,518	20,596,204	20,611,642	(5,024,686)	(5,040,124)				
1,054,070	1,054,070	1,222,621	-	(168,551)	Debt Service	10,540,700	10,540,700	12,226,210	-	(1,685,510)	12,648,837	15,421,170	14,671,458	(2,772,333)	(2,022,621)				
1.55	1.48	1.87	0.07	(0.32)	DSCR	1.36	1.35	1.54	0.01	(0.18)	1.23	1.34	1.40	(0.10)	(0.17)				

LEHIGH COUNTY AUTHORITY
FINANCIAL STATEMENTS - CITY DIVISION
OCTOBER 2020

INCOME STATEMENT	FORECAST VARIANCES - MONTH			Comments
	Actual	Q4 FC	Variance	
Operating Revenues				
User Charges	3,551,454	3,549,229	2,225	
Connection & System Charges	74,341	66,000	8,341	Higher inspection & review fees
Total Operating Revenues	3,625,795	3,615,229	10,566	Higher system charges
Operating Expenses				
Salaries and Wages	1,119,978	1,136,192	16,214	
General and Administrative	365,115	365,333	218	
Utilities	191,349	188,620	(2,729)	
Materials and Supplies	158,023	168,633	10,610	
Miscellaneous Services	88,238	127,263	39,025	
Treatment & Transportation	-	-	-	
Depreciation and Amortization	490,000	490,000	-	
Other Expenses	27,482	28,421	939	
Total Operating Expenses	2,440,185	2,504,462	64,277	Lower personnel costs along with lower materials/supplies and lower purchased services
Net Operating Income	1,185,610	1,110,767	74,843	Higher operating revenues aided by lower operating expenses
Non-Operating Income (Expenses)				
Interest Income	555	1,504	(949)	
Interest (Expense)	(1,453,283)	(1,453,595)	312	
Other Miscellaneous Income (Expenses)	-	-	-	
Capital Contributions	-	-	-	
Total Non-Operating Income (Expenses)	(1,452,728)	(1,452,091)	(637)	
NET INCOME	(267,118)	(341,324)	74,206	Higher net operating income

CASH FLOW STATEMENT	FORECAST VARIANCES - MONTH			Comments
	Actual	Q4 FC	Variance	
Cash Flows From Operating Activities				
Operating Revenues	3,625,795	3,615,229	10,566	Higher system charges
Operating Expenses (ex D&A)	(1,950,185)	(2,014,462)	64,277	Lower personnel costs along with lower materials/supplies and lower purchased services
Non-Cash Working Capital Changes	453,097	453,000	97	
Net Cash Provided by (Used in) Operating Activities	2,128,707	2,053,767	74,940	Higher cash from operations
Cash Flows From Financing Activities				
Capital Contributions	-	-	-	
Proceeds New Borrowing	-	-	-	
Interest Payments	-	-	-	
Principal Payments	-	-	-	
Net Cash Provided by (Used in) Financing Activities	-	-	-	
Cash Flows from Capital and Related Activities				
Capital Expenditures, Net	(159,141)	(158,766)	(375)	
Non-Operating Income (Expenses)	(266,629)	(266,629)	-	
Net Cash Provided By (Used In) Capital and Related Activities	(425,770)	(425,395)	(375)	
Cash Flows From Investing Activities				
Investments Converting To Cash	-	-	-	
Purchased Investments	-	-	-	
Interest Income	555	1,504	(949)	
Net Cash Provided By (Used In) Investing Activities	555	1,504	(949)	
FUND NET CASH FLOWS	1,703,492	1,629,876	73,616	Higher cash from operations

Lehigh County Authority

System Operations Review - October 2020

Presented: November 23, 2020

<u>Critical Activities</u>	<u>System</u>	<u>Description</u>	<u>Oct-20</u>	<u>2020 Totals</u>	<u>2019 Totals</u>	<u>Permit</u>
			<u>Daily Avg (MGD)</u>	<u>Daily Avg (MGD)</u>	<u>Daily Avg (MGD)</u>	<u>Daily Max (MGD)</u>
Water Production	Allentown	Total	20.90	21.56	21.51	39.0
		Schantz Spring	6.81	7.35	7.77	9.0
		Crystal Spring	3.59	3.84	3.88	4.0
		Little Lehigh Creek	9.91	10.27	9.85	30.0
		Lehigh River	0.59	0.10	0.01	28.0
	Central Lehigh	Total	10.51	10.38	9.75	19.04 MGD Avg
		Feed from Allentown	6.55	6.85	6.93	7.0 MGD Avg 10.5 MGD Max
		Well Production (CLD)	3.96	3.53	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	30.49	32.15	37.63	40.0	
	Pretreatment Plant	4.72	5.04	5.88	5.75 (design capacity)	
	Sum of all (5) other Suburban WW Systems	0.18	0.21	0.19	0.36	
			<u>Oct-20</u>	<u>2020 Totals</u>	<u>2019 Totals</u>	<u>2018 Totals</u>
Precipitation Totals (inches)			3.13	39.87	60.66	66.96
Compliance Reports Submitted to Allentown			26	241	278	285
Notices of Violation (NOVs)	(Allentown + Suburban)		0	1	1	1
Sanitary Sewer Overflows (SSOs)/Bypasses	(Allentown + Suburban)		2	38	37	78
Main Breaks Repaired	Allentown		1	15	20	33
	Suburban		1	14	12	23
Customer Service Phone Inquiries	(Allentown + Suburban)		1,589	13,830	22,992	26,440
Water Shutoffs for Non-Payment	(Allentown + Suburban)		0	280	1,956	1,838
Injury Accidents	(Allentown + Suburban)		1	8	10	14
Emergency Declarations	Allentown		0	(3)@\$334,354	(2)@ \$152,053	(5) @ \$76,469
	Suburban		0	(1)@\$110,000	(1) @ \$19,335	(1) @ \$21,197
Significant Repairs/Upgrades: Final preparations have been made this month on the 5800' of ductile iron pipe that will be assessed in December by Pure Technologies. A 36"x36"x24" tee had to be installed at 17th and Chew Streets in order to allow the assessment equipment to get around a 90 degree bend. The work is scheduled for the week of 12/14.						
Description of NOVs and/or SSOs: There was one (1) bypass during October, occurring at the Heidelberg Heights WWTP on 10/29. The bypass resulted from locally heavy rainfall. There was one (1) SSO during October, occurring on 10/17 at KIWWT. The bypass resulted from a cracked leachate transfer hose. There were no (0) NOVs during October.						
Other Highlights: Suburban Operations have (literally) assembled a new enclosed trailer to be used for distribution leaks. Kudos to Ops Mgr Jerry Charvala who came up with the idea, and to Nate Roush along with several technicians who fabricated much of the interior. Now, when a leak occurs, there is no scrambling for parts, materials, etc. All that needs to be done is hook up the trailer. Workers now have shelter to get out of the rain and/or warm up during adverse weather. There is even a small bathroom and microwave within. The unit is worth a look for anyone interested.						