

**LEHIGH COUNTY AUTHORITY
FINANCIAL STATEMENTS
NOVEMBER 2020**

LEHIGH COUNTY AUTHORITY
FINANCIAL STATEMENTS - SUMMARY
NOVEMBER 2020

MONTH					YEAR-TO-DATE					FULL YEAR					
Actual	Q4 FC	Prior Year	FC Var	PY Var	NOVEMBER 2020	Actual	Q4 FC	Prior Year	FC Var	PY Var	Q4 FC	Budget	Prior Year	Bud Var	PY Var
Income Statement															
(146,609)	(192,375)	(27,784)	45,766	(118,825)	Suburban Water	1,549,631	1,457,435	969,933	92,196	579,698	1,170,180	(78,407)	2,670,094	1,248,587	(1,499,914)
222,551	196,815	(81,681)	25,736	304,232	Suburban Wastewater	4,258,872	4,167,441	(1,426,521)	91,431	5,685,393	3,237,814	(1,269,292)	(473,333)	4,507,106	3,711,147
(890,310)	(909,324)	37,726	19,014	(928,036)	City Division	(5,763,654)	(5,856,874)	(149,975)	93,220	(5,613,679)	(6,238,810)	(4,106,561)	(4,130,921)	(2,132,249)	(2,107,889)
(814,368)	(904,884)	(71,739)	90,516	(742,629)	Total LCA	44,849	(231,998)	(606,563)	276,847	651,412	(1,830,816)	(5,454,260)	(1,934,160)	3,623,444	103,344
Cash Flow Statement															
(618,165)	(662,980)	(1,087,149)	44,815	468,984	Suburban Water	(2,843,885)	(2,899,759)	4,238,514	55,874	(7,082,399)	(5,185,504)	(2,048,282)	2,681,907	(3,137,222)	(7,867,411)
74,863	64,289	(297,150)	10,574	372,013	Suburban Wastewater	(1,038,811)	(1,172,962)	(2,050,512)	134,151	1,011,701	(1,223,651)	17,484,855	(1,685,495)	(18,708,506)	461,844
312,498	292,692	2,455,489	19,806	(2,142,991)	City Division	3,953,609	3,782,052	171,557	171,557	3,782,052	(100,880)	3,142,950	7,328,430	(3,243,830)	(7,429,310)
(230,804)	(305,999)	1,071,190	75,195	(1,301,994)	Total LCA	70,913	(290,669)	2,359,559	361,582	(2,288,646)	(6,510,035)	18,579,523	8,324,842	(25,089,558)	(14,834,877)
Debt Service Coverage Ratio															
1.08	0.91	1.16	0.17	(0.08)	Suburban Water	1.77	1.74	1.67	0.03	0.10	1.61	1.25	1.59	0.36	0.01
10.12	9.68	5.66	0.43	4.46	Suburban Wastewater	12.80	12.71	4.81	0.09	7.99	10.98	2.56	6.34	8.42	4.63
0.96	0.94	1.57	0.02	(0.61)	City Division	1.32	1.32	1.54	0.01	(0.21)	1.24	1.34	1.40	(0.10)	(0.17)

LEHIGH COUNTY AUTHORITY
CONSOLIDATED FINANCIAL STATEMENTS
NOVEMBER 2020

MONTH				NOVEMBER 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																
829,471	1,404,864	2,934,293	5,168,628	User Charges	9,917,246	14,735,322	34,646,826	59,299,394	10,568,667	16,101,248	37,546,771	64,216,686	10,582,010	16,446,154	38,712,488	65,740,652
1,815	155,923	6,014	163,752	Connection & System Charges	726,711	3,570,937	306,129	4,603,777	790,221	3,765,668	296,774	4,852,663	776,500	846,282	2,959,800	4,582,582
831,286	1,560,787	2,940,307	5,332,380	Total Operating Revenues	10,643,957	18,306,259	34,952,955	63,903,171	11,358,888	19,866,916	37,843,545	69,069,349	11,358,510	17,292,436	41,672,288	70,323,234
Operating Expenses																
240,035	129,986	1,260,681	1,630,702	Personnel Costs	2,021,735	953,617	10,022,726	12,998,078	2,321,064	1,065,632	11,800,646	15,187,342	2,706,222	1,092,555	7,883,195	11,681,972
21,990	12,744	217,508	252,242	General and Administrative	274,107	129,291	2,159,306	2,562,704	304,719	136,671	2,216,683	2,658,073	593,837	352,684	4,604,681	5,551,202
32,224	24,068	146,657	202,949	Utilities	376,356	267,204	1,726,833	2,370,393	442,446	331,095	1,864,688	2,638,229	596,540	464,325	2,141,069	3,201,934
17,748	19,635	93,206	130,589	Materials and Supplies	250,938	304,631	1,205,803	1,761,372	383,373	342,673	1,460,473	2,186,519	563,005	430,139	1,688,624	2,681,768
224,974	736,838	147,213	1,109,025	Miscellaneous Services	2,480,856	8,126,438	1,154,757	11,762,051	2,730,445	9,027,729	1,467,441	13,225,615	2,875,124	10,015,943	2,342,341	15,233,408
-	-	-	-	Treatment & Transportation	-	-	-	-	-	-	-	-	-	-	-	-
220,305	383,530	490,000	1,093,835	Depreciation and Amortization	2,423,356	4,218,829	5,390,000	12,032,185	2,643,375	4,665,695	5,880,000	13,189,070	2,750,000	4,603,000	5,880,000	13,233,000
993	20,072	17,015	38,080	Other Expenses	9,412	52,114	998,837	1,060,363	8,743	1,050,732	1,020,182	2,079,657	3,400	1,000,000	2,782,916	3,786,316
758,269	1,326,873	2,372,280	4,457,422	Total Operating Expenses	7,836,760	14,052,124	22,658,262	44,547,146	8,834,165	16,620,227	25,710,113	51,164,505	10,088,128	17,958,646	27,322,826	55,369,600
73,017	233,914	568,027	874,958	Net Operating Income	2,807,197	4,254,135	12,294,693	19,356,025	2,524,723	3,246,689	12,133,432	17,904,844	1,270,382	(666,210)	14,349,462	14,953,634
Non-Operating Income (Expense)																
4,088	12,492	542	17,122	Interest Income	70,504	173,822	161,472	405,798	83,965	207,515	164,886	456,366	160,000	200,000	900,000	1,260,000
(220,497)	(16,155)	(1,453,283)	(1,689,935)	Interest Expense	(1,326,799)	(183,756)	(16,220,456)	(17,731,011)	(1,436,181)	(196,897)	(16,550,676)	(18,183,754)	(1,508,789)	(803,082)	(19,356,023)	(21,667,894)
(3,217)	(7,700)	(5,596)	(16,513)	Other Miscellaneous Income (Expenses)	(1,271)	14,671	(1,999,363)	(1,985,963)	(2,327)	(19,493)	(1,986,452)	(2,008,272)	-	-	-	-
(219,626)	(11,363)	(1,458,337)	(1,689,326)	Net Non-Operating Income (Expense)	(1,257,566)	4,737	(18,058,347)	(19,311,176)	(1,354,543)	(8,875)	(18,372,242)	(19,735,660)	(1,348,789)	(603,082)	(18,456,023)	(20,407,894)
(146,609)	222,551	(890,310)	(814,368)	Net Income Before Capital Contributions	1,549,631	4,258,872	(5,763,654)	44,849	1,170,180	3,237,814	(6,238,810)	(1,830,816)	(78,407)	(1,269,292)	(4,106,561)	(5,454,260)
-	-	-	-	Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-
(146,609)	222,551	(890,310)	(814,368)	NET INCOME	1,549,631	4,258,872	(5,763,654)	44,849	1,170,180	3,237,814	(6,238,810)	(1,830,816)	(78,407)	(1,269,292)	(4,106,561)	(5,454,260)
CASH FLOW STATEMENT																
MONTH				NOVEMBER 2020	YEAR-TO-DATE				Q4 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																
831,286	1,560,787	2,940,307	5,332,380	Operating Revenues	10,643,957	18,306,259	34,952,955	63,903,171	11,358,888	19,866,916	37,843,545	69,069,349	11,358,510	17,292,436	41,672,288	70,323,234
(537,964)	(943,343)	(1,882,280)	(3,363,587)	Operating Expenses (ex D&A)	(5,413,404)	(9,833,295)	(17,268,262)	(32,514,961)	(6,190,790)	(11,954,532)	(19,830,113)	(37,975,435)	(7,338,128)	(13,355,646)	(21,442,826)	(42,136,600)
(320,677)	(63,845)	(390,562)	(775,084)	Non-Cash Working Capital Changes	(2,475,445)	(2,330,402)	(2,518,392)	(7,324,239)	(1,263,777)	(863,495)	(1,018,062)	(3,145,334)	-	-	-	-
(27,355)	553,599	667,465	1,193,709	Net Cash Provided by (Used in) Operating Activities	2,755,108	6,142,562	15,166,301	24,063,971	3,904,321	7,048,889	16,995,370	27,948,580	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
(903,429)	(13,298)	-	(916,727)	Interest Payments	(1,653,014)	(148,150)	(6,627,694)	(8,428,858)	(1,436,181)	(196,897)	(10,592,208)	(12,225,286)	(1,508,789)	(803,082)	(13,978,238)	(16,290,109)
(41,373)	(45,215)	-	(86,588)	Principal Payments	(339,265)	(496,760)	(266,629)	(1,102,654)	(1,832,478)	(541,057)	(2,056,629)	(4,430,164)	(1,832,775)	(813,353)	(1,442,932)	(4,089,060)
(944,802)	(58,513)	-	(1,003,315)	Net Cash Provided by (Used in) Financing Activities	(1,992,279)	(644,910)	(6,894,323)	(9,531,512)	(3,268,659)	(737,954)	(12,648,837)	(16,655,450)	1,777,936	21,018,565	(15,421,170)	7,375,331
Cash Flows from Capital and Related Activities																
(3,217)	(7,700)	(5,596)	(16,513)	Non-Operating Income (Expenses)	(1,271)	14,671	(2,532,621)	(2,519,221)	(2,327)	(19,493)	(2,519,710)	(2,541,530)	-	-	(533,258)	(533,258)
353,121	(919,015)	(349,913)	(915,807)	Capital Expenditures, net	(3,925,265)	(6,982,956)	(1,947,220)	(12,855,441)	(5,902,804)	(7,980,608)	(2,092,589)	(15,976,001)	(8,006,600)	(7,670,500)	(2,032,084)	(17,709,184)
349,904	(926,715)	(355,509)	(932,320)	Net Cash Provided By (Used In) Capital and Related Activities	(3,926,536)	(6,968,285)	(4,479,841)	(15,374,662)	(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																
-	494,000	-	494,000	Investments Converting To Cash	2,227,000	3,911,000	-	6,138,000	2,227,000	3,911,000	-	6,138,000	-	-	-	-
-	-	-	-	Purchased Investments	(1,977,682)	(3,653,000)	-	(5,630,682)	(2,227,000)	(3,653,000)	-	(5,880,000)	-	-	-	-
4,088	12,492	542	17,122	Interest Income	70,504	173,822	161,472	405,798	83,965	207,515	164,886	456,366	160,000	200,000	900,000	1,260,000
4,088	506,492	542	511,122	Net Cash Provided By (Used In) Investing Activities	319,822	431,822	161,472	913,116	83,965	465,515	164,886	714,366	160,000	200,000	900,000	1,260,000
(618,165)	74,863	312,498	(230,804)	FUND NET CASH FLOWS	(2,843,885)	(1,038,811)	3,953,609	70,913	(5,185,504)	(1,223,651)	(100,880)	(6,510,035)	(2,048,282)	17,484,855	3,142,950	18,579,523
DEBT SERVICE RATIO																
294,193	622,236	1,008,535	1,924,964	Total Cash Available For Debt Service	5,299,786	8,661,457	15,357,984	29,319,227	5,249,736	8,100,406	15,658,608	29,008,750	4,180,382	4,136,790	20,596,204	28,913,376
272,388	61,496	1,054,070	1,387,954	Debt Service	2,996,268	676,456	11,594,770	15,267,494	3,268,659	737,954	12,648,837	16,655,450	3,341,564	1,616,435	15,421,170	20,379,169
1.08	10.12	0.96	1.39	DSCR	1.77	12.80	1.32	1.92	1.61	10.98	1.24	1.74	1.25	2.56	1.34	1.42

LEHIGH COUNTY AUTHORITY
CASH & INVESTMENT ANALYSIS
YTD NOVEMBER 2020

US DOLLARS	Suburban Water	Suburban Wastewater	City Division	LCA Total
CURRENT YEAR ENDING BALANCES				
Cash				
Unrestricted Operating Cash	7,733,297	2,804,260	476,837	11,014,394
Unrestricted Project Cash	740,898	3,213,859	170,981	4,125,738
Total Unrestricted Cash	8,474,195	6,018,119	647,818	15,140,132
Restricted Cash	1,499,806	338,189	62,765,144	64,603,139
Total Cash	9,974,001	6,356,308	63,412,962	79,743,271
Investments				
Unrestricted Investments	2,897,981	7,638,946	-	10,536,927
Restricted Investments	4,493,888	-	-	4,493,888
Total Investments	7,391,869	7,638,946	-	15,030,815
Total Cash + Investments				
Unrestricted	11,372,176	13,657,065	647,818	25,677,059
Restricted	5,993,694	338,189	62,765,144	69,097,027
Total	17,365,870	13,995,254	63,412,962	94,774,086

CURRENT YEAR BEGINNING BALANCES				
Cash				
Unrestricted Operating Cash	7,205,363	4,385,168	3,590,422	15,180,953
Unrestricted Project Cash	2,037,248	2,672,019	169,980	4,879,247
Total Unrestricted Cash	9,242,611	7,057,187	3,760,402	20,060,200
Restricted Cash	3,575,275	337,932	55,698,951	59,612,158
Total Cash	12,817,886	7,395,119	59,459,353	79,672,358
Investments				
Unrestricted Investments	3,136,930	7,757,276	-	10,894,206
Restricted Investments	4,236,279	-	-	4,236,279
Total Investments	7,373,209	7,757,276	-	15,130,485
Total Cash + Investments				
Unrestricted	12,379,541	14,814,463	3,760,402	30,954,406
Restricted	7,811,554	337,932	55,698,951	63,848,437
Total	20,191,095	15,152,395	59,459,353	94,802,843

NET ACTIVITY - INCREASE (DECREASE)				
Cash				
Unrestricted Operating Cash	527,934	(1,580,908)	(3,113,585)	(4,166,559)
Unrestricted Project Cash	(1,296,350)	541,840	1,001	(753,509)
Total Unrestricted Cash	(768,416)	(1,039,068)	(3,112,584)	(4,920,068)
Restricted Cash	(2,075,469)	257	7,066,193	4,990,981
Total Cash	(2,843,885)	(1,038,811)	3,953,609	70,913
Investments				
Unrestricted Investments	(238,949)	(118,330)	-	(357,279)
Restricted Investments	257,609	-	-	257,609
Total Investments	18,660	(118,330)	-	(99,670)
Total Cash + Investments				
Unrestricted	(1,007,365)	(1,157,398)	(3,112,584)	(5,277,347)
Restricted	(1,817,860)	257	7,066,193	5,248,590
Total	(2,825,225)	(1,157,141)	3,953,609	(28,757)

Days on Hand - Unrestricted Cash	499.63	183.75	11.92	145.52
Days on Hand - Unrestricted Cash + Investments	670.49	416.98	11.92	246.79

LEHIGH COUNTY AUTHORITY
FINANCIAL STATEMENTS - SUBURBAN WATER
NOVEMBER 2020

MONTH					NOVEMBER 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																			
829,471	807,929	739,657	21,542	89,814	User Charges	9,917,246	9,879,531	9,110,015	37,715	807,231	10,568,667	10,582,010	9,930,537	(13,343)	638,130				
1,815	2,512	49,347	(697)	(47,532)	Connection & System Charges	726,711	722,710	855,832	4,001	(129,121)	790,221	776,500	1,000,653	13,721	(210,432)				
831,286	810,441	789,004	20,845	42,282	Total Operating Revenues	10,643,957	10,602,241	9,965,847	41,716	678,110	11,358,888	11,358,510	10,931,190	378	427,698				
Operating Expenses																			
240,035	232,726	123,183	(7,309)	(116,852)	Personnel Costs	2,021,735	2,026,336	1,411,124	4,601	(610,611)	2,321,064	2,706,222	1,525,462	385,158	(795,602)				
21,990	22,000	58,848	10	36,858	General and Administrative	274,107	276,719	713,041	2,612	438,934	304,719	593,837	919,226	289,118	614,507				
32,224	32,962	51,898	738	19,674	Utilities	376,356	377,484	420,551	1,128	44,195	442,446	596,540	488,568	154,094	46,122				
17,748	62,369	34,410	44,621	16,662	Materials and Supplies	250,938	321,005	334,427	70,067	83,489	383,373	563,005	402,069	179,632	18,696				
224,974	220,572	220,303	(4,402)	(4,671)	Miscellaneous Services	2,480,856	2,467,864	2,281,655	(12,992)	(199,201)	2,730,445	2,875,124	2,575,929	144,679	(154,516)				
-	-	-	-	-	Treatment & Transportation	-	-	-	-	-	-	-	-	-					
220,305	221,125	229,166	820	8,861	Depreciation and Amortization	2,423,356	2,422,250	2,520,826	(1,106)	97,470	2,643,375	2,750,000	2,602,179	106,625	(41,196)				
993	-	832	(993)	(161)	Other Expenses	9,412	8,743	59,413	(669)	50,001	8,743	3,400	113,253	(6,343)	104,510				
758,269	791,754	718,640	33,485	(39,629)	Total Operating Expenses	7,836,760	7,900,401	7,741,037	63,641	(95,723)	8,834,165	10,088,128	8,626,686	1,253,963	(207,479)				
73,017	18,687	70,364	54,330	2,653	Net Operating Income	2,807,197	2,701,840	2,224,810	105,357	582,387	2,524,723	1,270,382	2,304,504	1,254,341	220,219				
Non-Operating Income (Expense)																			
4,088	8,938	10,374	(4,850)	(6,286)	Interest Income	70,504	79,965	151,352	(9,461)	(80,848)	83,965	160,000	194,200	(76,035)	(110,235)				
(220,497)	(220,000)	(108,522)	(497)	(111,975)	Interest Expense	(1,326,799)	(1,326,659)	(1,406,229)	(140)	79,430	(1,436,181)	(1,508,789)	(1,545,029)	72,608	108,848				
(3,217)	-	-	(3,217)	(3,217)	Other Miscellaneous Income (Expenses)	(1,271)	2,289	-	(3,560)	(1,271)	(2,327)	-	-	(2,327)	(2,327)				
(219,626)	(211,062)	(98,148)	(8,564)	(121,478)	Net Non-Operating Income (Expense)	(1,257,566)	(1,244,405)	(1,254,877)	(13,161)	(2,689)	(1,354,543)	(1,348,789)	(1,350,829)	(5,754)	(3,714)				
(146,609)	(192,375)	(27,784)	45,766	(118,825)	Net Income Before Capital Contributions	1,549,631	1,457,435	969,933	92,196	579,698	1,170,180	(78,407)	953,675	1,248,587	216,505				
-	-	-	-	-	Capital Contributions	-	-	-	-	-	-	-	1,716,419	-	(1,716,419)				
(146,609)	(192,375)	(27,784)	45,766	(118,825)	NET INCOME	1,549,631	1,457,435	969,933	92,196	579,698	1,170,180	(78,407)	2,670,094	1,248,587	(1,499,914)				
CASH FLOW STATEMENT																			
Cash Flows From Operating Activities																			
831,286	810,441	789,004	20,845	42,282	Operating Revenues	10,643,957	10,602,241	9,965,847	41,716	678,110	11,358,888	11,358,510	10,931,190	378	427,698				
(537,964)	(570,629)	(489,474)	32,665	(48,490)	Operating Expenses (ex D&A)	(5,413,404)	(5,478,151)	(5,220,211)	64,747	(193,193)	(6,190,790)	(7,338,128)	(6,024,507)	1,147,338	(166,283)				
(320,677)	(320,000)	324,412	(677)	(645,089)	Non-Cash Working Capital Changes	(2,475,445)	(2,475,477)	5,183,580	32	(7,659,025)	(1,263,777)	-	6,008,985	(1,263,777)	(7,272,762)				
(27,355)	(80,188)	623,942	52,833	(651,297)	Net Cash Provided by (Used In) Operating Activities	2,755,108	2,648,613	9,929,216	106,495	(7,174,108)	3,904,321	4,020,382	10,915,668	(116,061)	(7,011,347)				
Cash Flows From Financing Activities																			
-	-	-	-	-	Capital Contributions	-	-	-	-	-	-	-	-	-					
-	-	-	-	-	Proceeds New Borrowing	-	-	-	-	-	-	5,119,500	-	(5,119,500)					
(903,429)	(903,334)	(684,398)	(95)	(219,031)	Interest Payments	(1,653,014)	(1,632,181)	(1,470,774)	(20,833)	(182,240)	(1,436,181)	(1,508,789)	(1,475,406)	72,608	39,225				
(41,373)	(41,396)	(341,858)	23	300,485	Principal Payments	(339,265)	(318,478)	(1,694,624)	(20,787)	1,355,359	(1,832,478)	(1,832,775)	(1,725,137)	297	(107,341)				
(944,802)	(944,730)	(1,026,256)	(72)	81,454	Net Cash Provided by (Used In) Financing Activities	(1,992,279)	(1,950,659)	(3,165,398)	(41,620)	1,173,119	(3,268,659)	1,777,936	(3,200,543)	(5,046,595)	(68,116)				
Cash Flows from Capital and Related Activities																			
(3,217)	-	-	(3,217)	(3,217)	Non-Operating Income (Expenses)	(1,271)	2,289	-	(3,560)	(1,271)	(2,327)	-	-	(2,327)	(2,327)				
353,121	353,000	(198,843)	121	551,964	Capital Expenditures, net	(3,925,265)	(3,929,285)	(5,996,060)	4,020	2,070,795	(5,902,804)	(8,006,600)	(8,687,268)	2,103,796	2,784,464				
349,904	353,000	(198,843)	(3,096)	548,747	Net Cash Provided By (Used In) Capital and Related Activities	(3,926,536)	(3,926,996)	(5,996,060)	460	2,069,524	(5,905,131)	(8,006,600)	(8,687,268)	2,101,469	2,782,137				
Cash Flows From Investing Activities																			
-	-	-	-	-	Investments Converting To Cash	2,227,000	2,227,000	5,709,224	-	(3,482,224)	2,227,000	-	5,849,670	2,227,000	(3,622,670)				
-	-	(496,366)	-	496,366	Purchased Investments	(1,977,682)	(1,977,682)	(2,389,820)	-	412,138	(2,227,000)	-	(2,389,820)	(2,227,000)	162,820				
4,088	8,938	10,374	(4,850)	(6,286)	Interest Income	70,504	79,965	151,352	(9,461)	(80,848)	83,965	160,000	194,200	(76,035)	(110,235)				
4,088	8,938	(485,992)	(4,850)	490,080	Net Cash Provided By (Used In) Investing Activities	319,822	329,283	3,470,756	(9,461)	(3,150,934)	83,965	160,000	3,654,050	(76,035)	(3,570,085)				
(618,165)	(662,980)	(1,087,149)	44,815	468,984	FUND NET CASH FLOWS	(2,843,885)	(2,899,759)	4,238,514	55,874	(7,082,399)	(5,185,504)	(2,048,282)	2,681,907	(3,137,222)	(7,867,411)				
DEBT SERVICE RATIO																			
294,193	248,750	309,904	45,443	(15,711)	Total Cash Available For Debt Service	5,299,786	5,206,344	4,896,988	93,442	402,798	5,249,736	4,180,382	5,100,883	1,069,354	148,853				
272,388	272,388	266,712	-	5,676	Debt Service	2,996,268	2,996,268	2,933,832	-	62,436	3,268,659	3,341,564	3,200,543	(72,905)	68,116				
1.08	0.91	1.16	0.17	(0.08)	DSCR	1.77	1.74	1.67	0.03	0.10	1.61	1.25	1.59	0.36	0.01				

LEHIGH COUNTY AUTHORITY
FINANCIAL STATEMENTS - SUBURBAN WATER
NOVEMBER 2020

INCOME STATEMENT	FORECAST VARIANCES - MONTH			Comments
	Actual	Q4 FC	Variance	
Operating Revenues				
User Charges	829,471	807,929	21,542	Higher industrial revenues
Connection & System Charges	1,815	2,512	(697)	
Total Operating Revenues	831,286	810,441	20,845	Higher user charges
Operating Expenses				
Salaries and Wages	240,035	232,726	(7,309)	
General and Administrative	21,990	22,000	10	
Utilities	32,224	32,962	738	
Materials and Supplies	17,748	62,369	44,621	Lower purification supplies
Miscellaneous Services	224,974	220,572	(4,402)	
Treatment & Transportation	-	-	-	
Depreciation and Amortization	220,305	221,125	820	
Other Expenses	993	-	(993)	
Total Operating Expenses	758,269	791,754	33,485	Lower materials and supplies
Net Operating Income	73,017	18,687	54,330	Higher operating revenue along with lower operating expenses
Non-Operating Income (Expenses)				
Interest Income	4,088	8,938	(4,850)	
Interest (Expense)	(220,497)	(220,000)	(497)	
Other Miscellaneous Income (Expenses)	(3,217)	-	(3,217)	
Capital Contributions	-	-	-	
Total Non-Operating Income (Expenses)	(219,626)	(211,062)	(8,564)	Lower interest income and lower investment gains
NET INCOME	(146,609)	(192,375)	45,766	Higher net operating income partially offset by lower interest income and lower investment gains

CASH FLOW STATEMENT	FORECAST VARIANCES - MONTH			Comments
	Actual	Q4 FC	Variance	
Cash Flows From Operating Activities				
Operating Revenues	831,286	810,441	20,845	Higher industrial revenues
Operating Expenses (ex D&A)	(537,964)	(570,629)	32,665	Lower materials and supplies
Non-Cash Working Capital Changes	(320,677)	(320,000)	(677)	
Net Cash Provided by (Used in) Operating Activities	(27,355)	(80,188)	52,833	Higher cash provided by operations
Cash Flows From Financing Activities				
Capital Contributions	-	-	-	
Proceeds New Borrowing	-	-	-	
Interest Payments	(903,429)	(903,334)	(95)	
Principal Payments	(41,373)	(41,396)	23	
Net Cash Provided by (Used in) Financing Activities	(944,802)	(944,730)	(72)	
Cash Flows from Capital and Related Activities				
Capital Expenditures, Net	353,121	353,000	121	
Non-Operating Income (Expenses)	(3,217)	-	(3,217)	
Net Cash Provided By (Used In) Capital and Related Activities	349,904	353,000	(3,096)	
Cash Flows From Investing Activities				
Investments Converting To Cash	-	-	-	
Purchased Investments	-	-	-	
Interest Income	4,088	8,938	(4,850)	
Net Cash Provided By (Used In) Investing Activities	4,088	8,938	(4,850)	
FUND NET CASH FLOWS	(618,165)	(662,980)	44,815	Higher cash provided by operations

LEHIGH COUNTY AUTHORITY
FINANCIAL STATEMENTS - SUBURBAN WASTEWATER
NOVEMBER 2020

MONTH					NOVEMBER 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	
1,404,864	1,392,165	1,284,057	12,699	120,807	Operating Revenues					14,735,322	14,686,082	13,272,155	49,240	1,463,167	16,101,248	16,446,154	14,082,154	(344,906)	2,019,094	
155,923	155,000	88,468	923	67,455	User Charges					3,570,937	3,566,161	2,039,422	4,776	1,531,515	3,765,668	846,282	1,616,882	2,919,386	2,148,786	
1,560,787	1,547,165	1,372,525	13,622	188,262	Connection & System Fees					18,306,259	18,252,243	15,311,577	54,016	2,994,682	19,866,916	17,292,436	15,699,036	2,574,480	4,167,880	
					Total Operating Revenues															
129,986	133,648	69,153	3,662	(60,833)	Operating Expenses					953,617	961,982	748,270	8,365	(205,347)	1,065,632	1,092,555	854,472	26,923	(211,160)	
12,744	10,000	27,103	(2,744)	14,359	Personnel Costs					129,291	126,671	308,283	(2,620)	178,992	136,671	352,684	396,588	216,013	259,917	
24,068	25,001	43,918	933	19,850	General and Administrative					267,204	287,094	392,687	19,890	125,483	331,095	464,325	438,942	133,230	107,847	
19,635	32,354	22,845	12,719	3,210	Utilities					304,631	310,085	296,120	5,454	(8,511)	342,673	430,139	333,610	87,466	(9,063)	
736,838	745,023	880,717	8,185	143,879	Materials and Supplies					8,126,438	8,127,710	8,976,504	1,272	850,066	9,027,729	10,015,943	9,666,619	988,214	638,890	
-	-	-	-	-	Miscellaneous Services					-	-	-	-	-	-	-	-	-	-	-
383,530	383,527	383,527	-	(3)	Treatment & Transportation					4,218,829	4,250,183	4,218,797	31,354	(32)	4,665,695	4,603,000	4,571,324	(62,695)	(94,371)	
20,072	25,000	28,744	4,928	8,672	Depreciation and Amortization					52,114	56,830	1,864,703	4,716	1,812,589	1,050,732	1,000,000	45,545	(50,732)	(1,005,187)	
1,326,873	1,354,556	1,456,007	27,683	129,134	Other Expenses					14,052,124	14,120,555	16,805,364	68,431	2,753,240	16,620,227	17,958,646	16,307,100	1,338,419	(313,127)	
233,914	192,609	(83,482)	41,305	317,396	Total Operating Expenses					4,254,135	4,131,688	(1,493,787)	122,447	5,747,922	3,246,689	(666,210)	(608,064)	3,912,899	3,854,753	
					Net Operating Income															
12,492	19,445	19,480	(6,953)	(6,988)	Non-Operating Income (Expense)					173,822	188,071	262,984	(14,249)	(89,162)	207,515	200,000	332,846	7,515	(125,331)	
(16,155)	(15,239)	(17,679)	(916)	1,524	Interest Income					(183,756)	(181,659)	(195,718)	(2,097)	11,962	(196,897)	(803,082)	(213,115)	606,185	16,218	
(7,700)	-	-	(7,700)	(7,700)	Interest Expense					14,671	29,341	-	(14,670)	14,671	(19,493)	-	-	(19,493)	(19,493)	
(11,363)	4,206	1,801	(15,569)	(13,164)	Other Miscellaneous Income (Expenses)					4,737	35,753	67,266	(31,016)	(62,529)	(8,875)	(603,082)	119,731	594,207	(128,606)	
222,551	196,815	(81,681)	25,736	304,232	Net Non-Operating Income (Expense)					4,258,872	4,167,441	(1,426,521)	91,431	5,685,393	3,237,814	(1,269,292)	(488,333)	4,507,106	3,726,147	
-	-	-	-	-	Net Income Before Capital Contributions					-	-	-	-	-	-	-	15,000	-	-	(15,000)
222,551	196,815	(81,681)	25,736	304,232	Capital Contributions					4,258,872	4,167,441	(1,426,521)	91,431	5,685,393	3,237,814	(1,269,292)	(473,333)	4,507,106	3,711,147	
					NET INCOME															

MONTH					NOVEMBER 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	
1,560,787	1,547,165	1,372,525	13,622	188,262	Cash Flows From Operating Activities					18,306,259	18,252,243	15,311,577	54,016	2,994,682	19,866,916	17,292,436	15,699,036	2,574,480	4,167,880	
(943,343)	(971,026)	(1,072,480)	27,683	129,137	Operating Revenues					(9,833,295)	(9,870,372)	(12,586,567)	37,077	2,753,272	(11,954,532)	(13,355,646)	(11,735,776)	1,401,114	(218,756)	
(63,845)	(65,000)	989,781	1,155	(1,053,626)	Operating Expenses (ex D&A)					(2,330,402)	(2,417,495)	3,982,327	87,093	(6,312,729)	(863,495)	-	5,595,449	(863,495)	(6,458,944)	
553,599	511,139	1,289,826	42,460	(736,227)	Non-Cash Working Capital Changes					6,142,562	5,964,376	6,707,337	178,186	(564,775)	7,048,889	3,936,790	9,558,709	3,112,099	(2,509,820)	
-	-	-	-	-	Net Cash Provided by (Used In) Operating Activities					-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	Cash Flows From Financing Activities					-	-	-	-	-	-	22,635,000	-	(22,635,000)	-	
(13,298)	(20,295)	(14,791)	6,997	1,493	Capital Contributions					(148,150)	(155,523)	(163,805)	7,373	15,655	(196,897)	(803,082)	(178,219)	606,185	(18,678)	
(45,215)	(45,000)	(41,186)	(215)	(4,029)	Proceeds New Borrowing					(496,760)	(496,418)	(450,581)	(342)	(46,179)	(541,057)	(813,353)	(499,110)	272,296	(41,947)	
(58,513)	(65,295)	(55,977)	6,782	(2,536)	Interest Payments					(644,910)	(651,941)	(614,386)	7,031	(30,524)	(737,954)	21,018,565	(677,329)	(21,756,519)	(60,625)	
					Principal Payments															
					Net Cash Provided by (Used In) Financing Activities															
(7,700)	-	-	(7,700)	(7,700)	Cash Flows from Capital and Related Activities					14,671	29,341	-	(14,670)	14,671	(19,493)	-	15,000	(19,493)	(34,493)	
(919,015)	(895,000)	(1,303,267)	(24,015)	384,252	Non-Operating Income (Expenses)					(6,982,956)	(6,960,809)	(6,363,058)	(22,147)	(619,898)	(7,980,608)	(7,670,500)	(9,613,149)	(310,108)	1,632,541	
(926,715)	(895,000)	(1,303,267)	(31,715)	376,552	Capital Expenditures, net					(6,968,285)	(6,931,468)	(6,363,058)	(36,817)	(605,227)	(8,000,101)	(7,670,500)	(9,598,149)	(329,601)	1,598,048	
					Net Cash Provided By (Used In) Capital and Related Activities															
494,000	494,000	-	-	494,000	Cash Flows From Investing Activities					3,911,000	3,911,000	4,739,907	-	(828,907)	3,911,000	-	5,481,724	3,911,000	(1,570,724)	
-	-	(247,212)	-	247,212	Investments Converting To Cash					(3,653,000)	(3,653,000)	(6,783,296)	-	3,130,296	(3,653,000)	-	(6,783,296)	(3,653,000)	3,130,296	
12,492	19,445	19,480	(6,953)	(6,988)	Purchased Investments					173,822	188,071	262,984	(14,249)	(89,162)	207,515	200,000	332,846	7,515	(125,331)	
506,492	513,445	(227,732)	(6,953)	734,224	Interest Income					431,822	446,071	(1,780,405)	(14,249)	2,212,227	200,000	(968,726)	265,515	1,434,241		
74,863	64,289	(297,150)	10,574	372,013	Net Cash Provided By (Used In) Investing Activities					(1,038,811)	(1,172,962)	(2,050,512)	134,151	1,011,701	(1,223,651)	17,484,855	(1,685,495)	(18,708,506)	461,844	
					FUND NET CASH FLOWS															
					DEBT SERVICE RATIO															
622,236	595,584	319,525	26,652	302,711	Total Cash Available For Debt Service					8,661,457	8,599,283	2,987,994	62,174	5,673,463	8,100,406	4,136,790	4,296,106	3,963,616	3,804,300	
61,496	61,496	56,444	-	5,052	Debt Service					676,456	676,456	620,884	-	55,572	737,954	1,616,435	677,329	(878,481)	60,625	
10.12	9.68	5.66	0.43	4.46	DSCR					12.80	12.71	4.81	0.09	7.99	10.98	2.56	6.34	8.42	4.63	

LEHIGH COUNTY AUTHORITY
FINANCIAL STATEMENTS - SUBURBAN WASTEWATER
NOVEMBER 2020

FORECAST VARIANCES - MONTH				
INCOME STATEMENT	Actual	Q4 FC	Variance	Comments
Operating Revenues				
User Charges	1,404,864	1,392,165	12,699	
Connection & System Charges	155,923	155,000	923	
Total Operating Revenues	1,560,787	1,547,165	13,622	Higher user charges
Operating Expenses				
Salaries and Wages	129,986	133,648	3,662	
General and Administrative	12,744	10,000	(2,744)	
Utilities	24,068	25,001	933	
Materials and Supplies	19,635	32,354	12,719	
Miscellaneous Services	736,838	745,023	8,185	
Treatment & Transportation	-	-	-	
Depreciation and Amortization	383,530	383,530	-	
Other Expenses	20,072	25,000	4,928	
Total Operating Expenses	1,326,873	1,354,556	27,683	Lower materials and supplies along with lower spending on services
Total Operating Revenues	233,914	192,609	41,305	Higher operating revenues aided by lower operating expenses
Net Operating Income				
Non-Operating Income (Expenses)				
Interest Income	12,492	19,445	(6,953)	
Interest (Expense)	(16,155)	(15,239)	(916)	
Other Miscellaneous Income (Expenses)	(7,700)	-	(7,700)	
Capital Contributions	-	-	-	
Total Non-Operating Income (Expenses)	(11,363)	4,206	(15,569)	Lower interest income and lower investment gains
Total Operating Income	222,551	196,815	25,736	Higher net operating income partially offset by lower non-operating activity
NET INCOME	222,551	196,815	25,736	
FORECAST VARIANCES - MONTH				
CASH FLOW STATEMENT	Actual	Q4 FC	Variance	Comments
Cash Flows From Operating Activities				
Operating Revenues	1,560,787	1,547,165	13,622	
Operating Expenses (ex D&A)	(943,343)	(971,026)	27,683	
Non-Cash Working Capital Changes	(63,845)	(65,000)	1,155	
Net Cash Provided by (Used in) Operating Activities	553,599	511,139	42,460	Higher cash from operations
Cash Flows From Financing Activities				
Capital Contributions	-	-	-	
Proceeds New Borrowing	-	-	-	
Interest Payments	(13,298)	(20,295)	6,997	
Principal Payments	(45,215)	(45,000)	(215)	
Net Cash Provided by (Used in) Financing Activities	(58,513)	(65,295)	6,782	
Cash Flows from Capital and Related Activities				
Capital Expenditures, Net	(919,015)	(895,000)	(24,015)	
Non-Operating Income (Expenses)	(7,700)	-	(7,700)	
Net Cash Provided By (Used In) Capital and Related Activities	(926,715)	(895,000)	(31,715)	Higher capex
Cash Flows From Investing Activities				
Investments Converting To Cash	494,000	494,000	-	
Purchased Investments	-	-	-	
Interest Income	12,492	19,445	(6,953)	
Net Cash Provided By (Used In) Investing Activities	506,492	513,445	(6,953)	Lower interest income
Total Operating Income	222,551	196,815	25,736	Higher cash from operations partially offset by higher capex and lower interest income
FUND NET CASH FLOWS	74,863	64,289	10,574	

LEHIGH COUNTY AUTHORITY
FINANCIAL STATEMENTS - CITY DIVISION
NOVEMBER 2020

MONTH					NOVEMBER 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																			
2,934,293	2,983,229	3,308,800	(48,936)	(374,507)	User Charges	34,646,826	34,693,537	35,340,834	(46,711)	(694,008)	37,546,771	38,712,488	38,630,691	(1,165,717)	(1,083,920)				
6,014	-	51,182	6,014	(45,168)	Connection & System Fees	306,129	291,774	1,084,985	14,355	(778,856)	296,774	2,959,800	1,101,025	(2,663,026)	(804,251)				
2,940,307	2,983,229	3,359,982	(42,922)	(419,675)	Total Operating Revenues	34,952,955	34,985,311	36,425,819	(32,356)	(1,472,864)	37,843,545	41,672,288	39,731,716	(3,828,743)	(1,888,171)				
Operating Expenses																			
1,260,681	1,257,192	647,790	(3,489)	(612,891)	Personnel Costs	10,022,726	10,035,451	7,399,138	12,725	(2,623,588)	11,800,646	7,883,195	8,050,023	(3,917,451)	(3,750,623)				
217,508	217,333	303,018	(175)	85,510	General and Administrative	2,159,306	2,159,349	3,607,784	43	1,448,478	2,216,683	4,604,681	4,481,586	2,387,998	2,264,903				
146,657	158,620	157,517	11,963	10,860	Utilities	1,726,833	1,736,067	1,948,561	9,234	221,728	1,864,688	2,141,069	2,241,593	276,381	376,905				
93,206	168,633	85,266	75,427	(7,940)	Materials and Supplies	1,205,803	1,291,840	1,103,893	86,037	(101,910)	1,460,473	1,688,624	1,240,260	228,151	(220,213)				
147,213	132,263	103,325	(14,950)	(43,888)	Miscellaneous Services	1,154,757	1,178,832	1,425,162	24,075	270,405	1,467,441	2,342,341	1,834,666	874,900	367,225				
-	-	-	-	-	Treatment & Transportation	-	-	-	-	-	-	-	-	-	-				
490,000	490,000	490,000	-	-	Depreciation and Amortization	5,390,000	5,390,000	5,390,000	-	-	5,880,000	5,880,000	5,880,000	-	-				
17,015	17,421	178,596	406	161,581	Other Expenses	998,837	1,000,182	750,429	1,345	(248,408)	1,020,182	2,782,916	1,269,658	1,762,734	249,476				
2,372,280	2,441,462	1,965,512	69,182	(406,768)	Total Operating Expenses	22,658,262	22,791,721	21,624,967	133,459	(1,033,295)	25,710,113	27,322,826	24,997,786	1,612,713	(712,327)				
568,027	541,767	1,394,470	26,260	(826,443)	Net Operating Income	12,294,693	12,193,590	14,800,852	101,103	(2,506,159)	12,133,432	14,349,462	14,733,930	(2,216,030)	(2,600,498)				
Non-Operating Income (Expense)																			
542	1,504	74,736	(962)	(74,194)	Interest Income	161,472	163,383	991,997	(1,911)	(830,525)	164,886	900,000	1,193,573	(735,114)	(1,028,687)				
(1,453,283)	(1,452,595)	(1,431,480)	(688)	(21,803)	Interest Expense	(16,220,456)	(16,220,080)	(15,942,824)	(376)	(277,632)	(16,550,676)	(19,356,023)	(19,387,424)	2,805,347	2,836,748				
(5,596)	-	-	(5,596)	(5,596)	Other Miscellaneous Income (Expenses)	(1,999,363)	(1,993,767)	-	(5,596)	(1,999,363)	(1,986,452)	-	(671,000)	(1,986,452)	(1,315,452)				
(1,458,337)	(1,451,091)	(1,356,744)	(7,246)	(101,593)	Net Non-Operating Income (Expense)	(18,058,347)	(18,050,464)	(14,950,827)	(7,883)	(3,107,520)	(18,372,242)	(18,456,023)	(18,864,851)	83,781	492,609				
(890,310)	(909,324)	37,726	19,014	(928,036)	Net Income Before Capital Contributions	(5,763,654)	(5,856,874)	(149,975)	93,220	(5,613,679)	(6,238,810)	(4,106,561)	(4,130,921)	(2,132,249)	(2,107,889)				
-	-	-	-	-	Capital Contributions	-	-	-	-	-	-	-	-	-	-				
(890,310)	(909,324)	37,726	19,014	(928,036)	NET INCOME	(5,763,654)	(5,856,874)	(149,975)	93,220	(5,613,679)	(6,238,810)	(4,106,561)	(4,130,921)	(2,132,249)	(2,107,889)				
CASH FLOW STATEMENT																			
MONTH					NOVEMBER 2020					YEAR-TO-DATE					FULL YEAR				
Actual	Q4 FC	Prior Yr	FC Var	PY Var	Actual	Q4 FC	Prior Yr	FC Var	PY Var	Q4 FC	Budget	Prior Yr	Bud Var	PY Var					
Cash Flows From Operating Activities																			
2,940,307	2,983,229	3,359,982	(42,922)	(419,675)	Operating Revenues	34,952,955	34,985,311	36,425,819	(32,356)	(1,472,864)	37,843,545	41,672,288	39,731,716	(3,828,743)	(1,888,171)				
(1,882,280)	(1,951,462)	(1,475,512)	69,182	(406,768)	Operating Expenses (ex D&A)	(17,268,262)	(17,401,721)	(16,234,967)	133,459	(1,033,295)	(19,830,113)	(21,442,826)	(19,117,786)	1,612,713	(712,327)				
(390,562)	(391,000)	585,332	438	(975,894)	Non-Cash Working Capital Changes	(2,518,392)	(2,597,062)	(772,790)	78,670	(1,745,602)	(1,018,062)	-	1,039,533	(1,018,062)	(2,057,595)				
667,465	640,767	2,469,802	26,698	(1,802,337)	Net Cash Provided by (Used In) Operating Activities	15,166,301	14,986,528	19,418,062	179,773	(4,251,761)	16,995,370	20,229,462	21,653,463	(3,234,092)	(4,658,093)				
Cash Flows From Financing Activities																			
-	-	-	-	-	Capital Contributions	-	-	-	-	-	-	-	-	-					
-	-	-	-	-	Proceeds New Borrowing	-	-	-	-	-	-	-	-	-					
-	-	(869)	-	869	Interest Payments	(6,627,694)	(6,627,694)	(6,779,883)	-	152,189	(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)				
-	-	(869)	-	869	Net Cash Provided by (Used In) Financing Activities	(6,894,323)	(6,894,323)	(6,779,883)	-	(114,440)	(12,648,837)	(15,421,170)	(14,671,458)	2,772,333	2,022,621				
Cash Flows from Capital and Related Activities																			
(5,596)	-	-	(5,596)	(5,596)	Non-Operating Income (Expenses)	(2,532,621)	(2,527,025)	(524,861)	(5,596)	(2,007,760)	(2,519,710)	(533,258)	(1,195,861)	(1,986,452)	(1,323,849)				
(349,913)	(349,579)	(88,180)	(334)	(261,733)	Capital Expenditures, net	(1,947,220)	(1,946,511)	(3,283,333)	(709)	1,336,113	(2,092,589)	(2,032,084)	(3,591,927)	(60,505)	1,499,338				
(355,509)	(349,579)	(88,180)	(5,930)	(267,329)	Net Cash Provided By (Used In) Capital and Related Activities	(4,479,841)	(4,473,536)	(3,808,194)	(6,305)	(671,647)	(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	-	-	-	-	-	-	-	-	-					
542	1,504	74,736	(962)	(74,194)	Interest Income	161,472	163,383	991,997	(1,911)	(830,525)	164,886	900,000	1,193,573	(735,114)	(1,028,687)				
542	1,504	74,736	(962)	(74,194)	Net Cash Provided By (Used In) Investing Activities	161,472	163,383	991,997	(1,911)	(830,525)	164,886	900,000	5,134,213	(735,114)	(4,969,327)				
312,498	292,692	2,455,489	19,806	(2,142,991)	FUND NET CASH FLOWS	3,953,609	3,782,052	9,821,982	171,557	(5,868,373)	(100,880)	3,142,950	7,328,430	(3,243,830)	(7,429,310)				
DEBT SERVICE RATIO																			
1,008,535	988,833	1,915,468	19,702	(906,933)	Total Cash Available For Debt Service	15,357,984	15,264,388	20,701,731	93,596	(5,343,747)	15,658,608	20,596,204	20,611,642	(4,937,596)	(4,953,034)				
1,054,070	1,054,070	1,222,621	-	(168,551)	Debt Service	11,594,770	11,594,770	13,448,831	-	(1,854,061)	12,648,837	15,421,170	14,671,458	(2,772,333)	(2,022,621)				
0.96	0.94	1.57	0.02	(0.61)	DSCR	1.32	1.32	1.54	0.01	(0.21)	1.24	1.34	1.40	(0.10)	(0.17)				

LEHIGH COUNTY AUTHORITY
FINANCIAL STATEMENTS - CITY DIVISION
NOVEMBER 2020

INCOME STATEMENT	FORECAST VARIANCES - MONTH			Comments
	Actual	Q4 FC	Variance	
Operating Revenues				
User Charges	2,934,293	2,983,229	(48,936)	
Connection & System Charges	6,014	-	6,014	Higher inspection & review fees
Total Operating Revenues	2,940,307	2,983,229	(42,922)	Higher system charges
Operating Expenses				
Salaries and Wages	1,260,681	1,257,192	(3,489)	
General and Administrative	217,508	217,333	(175)	
Utilities	146,657	158,620	11,963	
Materials and Supplies	93,206	168,633	75,427	
Miscellaneous Services	147,213	132,263	(14,950)	
Treatment & Transportation	-	-	-	
Depreciation and Amortization	490,000	490,000	-	
Other Expenses	17,015	17,421	406	
Total Operating Expenses	2,372,280	2,441,462	69,182	Lower personnel costs along with lower materials/supplies and lower purchased services
Net Operating Income	568,027	541,767	26,260	Higher operating revenues aided by lower operating expenses
Non-Operating Income (Expenses)				
Interest Income	542	1,504	(962)	
Interest (Expense)	(1,453,283)	(1,452,595)	(688)	
Other Miscellaneous Income (Expenses)	(5,596)	-	(5,596)	
Capital Contributions	-	-	-	
Total Non-Operating Income (Expenses)	(1,458,337)	(1,451,091)	(7,246)	
NET INCOME	(890,310)	(909,324)	19,014	Higher net operating income

CASH FLOW STATEMENT	FORECAST VARIANCES - MONTH			Comments
	Actual	Q4 FC	Variance	
Cash Flows From Operating Activities				
Operating Revenues	2,940,307	2,983,229	(42,922)	Higher system charges
Operating Expenses (ex D&A)	(1,882,280)	(1,951,462)	69,182	Lower personnel costs along with lower materials/supplies and lower purchased services
Non-Cash Working Capital Changes	(390,562)	(391,000)	438	
Net Cash Provided by (Used in) Operating Activities	667,465	640,767	26,698	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	(349,913)	(349,579)	(334)	
Non-Operating Income (Expenses)	(5,596)	-	(5,596)	
Net Cash Provided By (Used In) Capital and Related Activities	(355,509)	(349,579)	(5,930)	
Cash Flows From Investing Activities				
Investments Converting To Cash	-	-	-	
Purchased Investments	-	-	-	
Interest Income	542	1,504	(962)	
Net Cash Provided By (Used In) Investing Activities	542	1,504	(962)	
FUND NET CASH FLOWS	312,498	292,692	19,806	Higher cash from operations

Lehigh County Authority

System Operations Review - November 2020

Presented: December 21, 2020

<u>Critical Activities</u>	<u>System</u>	<u>Description</u>	<u>Nov-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	20.70	21.48	21.51	39.0
		Schantz Spring	6.93	7.31	7.77	9.0
		Crystal Spring	3.58	3.81	3.88	4.0
		Little Lehigh Creek	10.14	10.26	9.85	30.0
		Lehigh River	0.05	0.10	0.01	28.0
	Central Lehigh	Total	9.89	10.33	9.75	19.04 MGD Avg
		Feed from Allentown	6.69	6.83	6.93	7.0 MGD Avg 10.5 MGD Max
		Well Production (CLD)	3.20	3.50	2.80	8.54 MGD Avg
		Sum of all (12) other Suburban Water Systems	0.14	0.14	0.17	1.71 Sum of all wells
Wastewater Treatment	Kline's Island	30.65	32.01	37.63	40.0	
	Pretreatment Plant	4.51	4.99	5.88	5.75 (design capacity)	
	Sum of all (5) other Suburban WW Systems	0.19	0.20	0.19	0.36	
			<u>Nov-20</u>	<u>2020 Totals</u>	<u>2019 Totals</u>	<u>2018 Totals</u>
Precipitation Totals (inches)			4.95	44.82	60.66	66.96
Compliance Reports Submitted to Allentown			17	258	278	285
Notices of Violation (NOVs)	(Allentown + Suburban)		1	2	1	1
Sanitary Sewer Overflows (SSOs)/Bypasses	(Allentown + Suburban)		3	41	37	78
Main Breaks Repaired	Allentown		0	15	20	33
	Suburban		0	14	12	23
Customer Service Phone Inquiries	(Allentown + Suburban)		1,307	15,137	22,992	26,440
Water Shutoffs for Non-Payment	(Allentown + Suburban)		0	280	1,956	1,838
Injury Accidents	(Allentown + Suburban)		2	10	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: Nothing to report.						
Description of NOVs and/or SSOs: There were three (3) bypasses during November. The first bypass occurred at KIWWTP on 11/9/2020, resulting from a PLC failure. There were two (2) other bypasses that occurred on 11/30/2020, one at KIWWTP and the second at the Heidelberg WWTP, both resulting from localized heavy rainfall. There was one (1) NOV issued by the City of Allentown during November, which resulted from a regulatory report that was submitted late.						
Other Highlights: Spotts Stevens and McCoy Inc (SSM) has completed the flow calibrations for all of the stream gaging stations that were installed on the Little Lehigh Creek Watershed. The calibration took over a year, and now it is possible to correlate stream stage vs flow. A meeting will be scheduled in early January 2021 to begin coordination of the next phase of the project, which is to begin analysis of the data.						