



BOARD MEETING AGENDA – February 24, 2020

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. 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

• *February 10, 2020 Board meeting minutes*

4. Public Comments

5. Action / Discussion Items:

FINANCE AND ADMINISTRATION

• *Board of Directors – Nomination of Officers*

WATER

WASTEWATER

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

7. Monthly Financial Review (2nd Board meeting per month) – **December 2019 report attached**

8. Monthly System Operations Overview (2nd Board meeting per month) - **January 2020 report attached**

9. Staff Comments

10. Solicitor’s Comments

11. Public Comments / Other Comments

12. Executive Sessions

13. Adjournment

UPCOMING BOARD MEETINGS

Meetings begin at Noon at LCA’s Main Office, unless noted otherwise below.

March 9, 2020

March 23, 2020

April 13, 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

February 10, 2020

The Regular Meeting of the Lehigh County Authority Board of Directors was called to order at 12:01 p.m. on Monday, February 10, 2020, Vice Chairman Scott Bieber presiding. Other Members present at the commencement of the meeting were: Linda Rosenfeld, Jeff Morgan, Richard Bohner, Norma Cusick, and Amir Famili. Brian Nagle and Ted Lyons were on the conference phone for the duration of the meeting. Authority Staff present were Liesel Gross, Chuck Volk, Ed Klein, John Parsons, Andrew Moore, Susan Sampson, Chris Moughan, Todd Marion, Phil DePoe, and Lisa Miller. Solicitor Michael Gaul was also present.

Vice Chairman Bieber announced that today's Board meeting is being videotaped and streaming live and recordings will be posted to the Authority's website.

REVIEW OF AGENDA

Liesel Gross stated there are no changes to the agenda and there will be an Executive Session at the end of the regular meeting to discuss matters of potential litigation and personnel.

Vice Chairman Bieber announced that Brian Nagle and Ted Lyons were on the conference phone.

APPROVAL OF MINUTES

January 27, 2020 Regular Meeting Minutes

Richard Bohner noted one grammatical error. On a motion by Richard Bohner, seconded by Norma Cusick, the Board approved the minutes of the January 27, 2020 Board meeting as corrected (7-0). Linda Rosenfeld abstained.

PUBLIC COMMENTS

None.

ACTION AND DISCUSSION ITEMS

Preliminary 2021-2025 Allentown Division Capital Plan

Liesel Gross announced that the draft 2021-2025 Allentown Division Capital Plan, along with the presentation, was handed out at today's meeting and also emailed to Board members Brian Nagle and Ted Lyons. Ms. Gross reviewed the planning and public input process and schedule, which the staff expects to complete in March 2020. Chuck Volk reviewed the funded Water and Wastewater projects covered in the 2021-2025 Allentown Division Capital Plan. Ed Klein gave a summary of the financial analysis and explained that the sources of funding for the Allentown Division come from operating revenues and existing project reserves, along with some project reimbursement from the City of Allentown for selected projects. Amir Famili asked questions regarding the capital plan worksheets and planning process, including how the staff measures project performance, so as to ensure the projects are completed on time and on budget. He also asked who is accountable for performance on each project. Chuck Volk responded that each project detail sheet denotes the staff member responsible for the project. He also reviewed changes to the project detail sheet that shows anticipated spending in each year of the five-year plan for each project. He then commented that it is difficult to measure return on investment with asset management projects. Ted Lyons commented that, depending on the level of performance tracking that is being suggested, it could take a

tremendous amount of staff time to complete, and some projects may be too small to warrant a more detailed performance tracking system. Richard Bohner suggested that this be directed to the Strategic Planning Committee for discussion. Liesel Gross explained that there are three stages of approval for the capital plan and associated projects: the five-year capital plan, the annual budget, and the project level. The approval at the project level provides the most detail about each project, anticipated schedule and budget, project justification, staff responsibilities and other details.

Chuck Volk gave an overview of the unfunded Water and Wastewater projects covered in the 2021-2025 Allentown Division Capital Plan. Scott Bieber asked for clarification regarding the funding of these projects. Liesel Gross said there are ongoing discussions between the Authority and the City of Allentown regarding the source of funding for these projects, and this information will be presented at another time.

Allentown Division – Water Filtration Plant: Raw Water Pump Room Painting - Construction Phase

Chuck Volk gave a brief PowerPoint presentation showing the condition of the piping and supports in the raw water pump area. Mr. Volk is asking for approval of the Capital Project Authorization for the Construction Phase in the amount of \$158,580.00, which includes the Professional Services Authorization to D'Huy Engineering Inc. in the amount of \$15,700.00, and also includes the General Contract Award to AFN USA, Inc. in the amount of \$131,800.00. Scott Bieber asked if the pipe or pumps have been compromised as a result of the current poor condition of the coatings. Mr. Volk explained the piping and pumps are still in good condition but could become compromised if this project is not completed within a reasonable period of time. He also noted this issue had been raised by the Pa. Department of Environmental Protection (DEP) during the most recent water plan inspection. Brian Nagle asked if the paint was tested for lead. John Parsons replied that the entire Water Filtration Plant was tested for lead in the mid-1990s, and none is present. Amir Famili asked what the life expectancy is of the paint. Mr. Volk replied the coatings are expected to last 20 years, and the Authority will be using an epoxy coating.

On a motion by Jeff Morgan, seconded by Linda Rosenfeld, the Board approved the Capital Project Authorization for the Construction Phase in the amount of \$158,580.00, which includes the Professional Services Authorization to D'Huy Engineering Inc. in the amount of \$15,700.00, and also includes the General Contract Award to AFN USA, Inc. in the amount of \$131,800.00 (8-0).

Kline's Island Sewer System – Regional Sewer Capacity & Wet-Weather Planning

Liesel Gross introduced the topic to review the key steps the Authority will take to begin developing a regional Act 537 Plan (Sewage Facilities Plan) for the area served by the Kline's Island Wastewater Treatment Plant. Ms. Gross provided the sewer capacity planning history and goals using a PowerPoint presentation. The goals for the regional Act 537 Plan are to support both environmental and economic goals of the region. The Plan must quantify the needs of the region that includes growth, current and future dry and wet weather flows, and also peak flows. It must also ensure that the existing infrastructure is maintained and rehabilitated. Ms. Gross also explained that due to the development of a regional Act 537 Plan and a regional connection management plan that has been put in place, the previous program for the Western Lehigh service area known as the Sewer Capacity Assurance and Rehabilitation Program (SCARP) has been discontinued.

Phil DePoe reviewed the elements of the new corrective action plan and connection management plan. Handouts provided at the meeting included a letter from LCA to DEP dated December 31, 2019, which outlines the corrective action plan and allocation request, and DEP's response dated

January 17, 2020. DEP's response letter includes an approval for sewer connections for the calendar year 2020, up to an allocation of 1.5 million gallons per day. An Interim Plan is due to DEP in September 2020, which will outline the steps required to develop a long-term regional plan and will include each municipality's plan to address inflow and infiltration (I&I) within their sewer collection systems. DEP requires a quarterly report to be submitted showing all new development that has been approved through a sewage planning module submission. The report will also describe the work that has been done in that reporting period. The reporting will be based off of planning modules that are submitted by developers, with LCA putting additional tracking mechanisms in place.

Liesel Gross reviewed the action items and challenges of Phase 1. Mr. DePoe is asking for approval of a Professional Services Authorization to ARRO for the Interim Act 537 Plan Preparation in the amount of \$46,485.00, a Professional Services Authorization to Arcadis for the Western Lehigh Service Area – Engineering & Program Support in the amount of \$71,000.00, a Professional Services Authorization to Flow Assessment Services for Flow Metering Contract, estimated in the amount of \$223,950.00 for 2020, and a Professional Services Authorization to Arcadis for the Western Lehigh 2020 Flow Data QA/QC and RDII analysis in the amount of \$154,000.00.

Mr. DePoe reviewed Phase 2 of the Act 537 Interim Plan, covering the time period of 2021 to 2025. Phase 3 will consist of the implementation of the Regional Act 537 Plan. Liesel Gross reviewed the keys to success, highlighting that the Plan work schedule is an aggressive one, and will require extensive intergovernmental cooperation, along with continued DEP engagement. The Plan will require significant planning and engineering over the next five years. Public communication will be very important, so there is a clear understanding of the financial investment required, and the potential impact to all customers of the system.

Phil DePoe gave a summary of each of the Professional Services Authorizations as provided in the packet. There was some Board discussion.

On a motion by Linda Rosenfeld, seconded by Norma Cusick, the Board approved the Professional Services Authorization to ARRO for the Interim Act 537 Plan Preparation in the amount of \$46,485.00, a Professional Services Authorization to Arcadis for the Western Lehigh Service Area – Engineering & Program Support in the amount of \$71,000.00, a Professional Services Authorization to Flow Assessment Services for Flow Metering Contract estimated in the amount of \$223,950.00 for 2020, and a Professional Services Authorization to Arcadis for the Western Lehigh 2020 Flow Data QA/QC and RDII analysis in the amount of \$154,000.00 (8-0).

MONTHLY PROJECT UPDATES / INFORMATION ITEMS

Liesel Gross noted that there are no project approvals for the February 24th meeting; however, the Board of Directors Nomination of Officers is on the agenda for the February 24th meeting. Ed Klein will also provide a 2019 end-of-year financial report. Norma reported that she has been asked by the Chairman of the Board to poll the Board members regarding positions they may wish to be nominated for.

STAFF COMMENTS

None.

SOLICITOR'S COMMENTS

None.

PUBLIC COMMENTS / OTHER COMMENTS

Brian Chamberlain, City of Allentown Compliance Office, reported that the City will be providing comments on the preliminary Allentown Division Capital Plan at a later date.

Vice Chairman Bieber called a recess at 1:47 p.m. The meeting reconvened at 2:03 p.m.

EXECUTIVE SESSION

An Executive Session was held at 2:03 p.m. to discuss matters of potential litigation and personnel.

The Executive Session ended at 2:56 p.m.

ADJOURNMENT

There being no further business, the Vice Chairman adjourned the meeting at 2:56 p.m.

Richard H. Bohner
Secretary

**LEHIGH COUNTY AUTHORITY
FINANCIAL STATEMENTS
DECEMBER 2019
UNAUDITED**

LEHIGH COUNTY AUTHORITY
FINANCIAL STATEMENTS - SUMMARY
DECEMBER 2019

MONTH					YEAR-TO-DATE					FULL YEAR					
Actual	Forecast	Prior Year	FC Var	PY Var	DECEMBER 2019	Actual	Forecast	Prior Year	FC Var	PY Var	Actual	Budget	Prior Year	Bud Var	PY Var
Income Statement															
(158,270)	(181,696)	1,329,987	23,426	(1,488,257)	Suburban Water	811,663	788,237	1,813,064	23,426	(1,001,401)	811,663	236,452	1,813,064	575,211	(1,001,401)
458,967	484,374	(234,664)	(25,407)	693,631	Suburban Wastewater	(967,555)	(1,004,431)	(743,133)	36,876	(224,422)	(967,555)	(3,181,241)	(743,133)	2,213,686	(224,422)
(1,952,376)	(2,003,773)	(2,381,200)	51,397	428,824	City Division	(2,102,351)	(2,286,003)	(6,134,152)	183,652	4,031,801	(2,102,351)	(4,036,377)	(6,134,152)	1,934,026	4,031,801
(1,651,679)	(1,701,095)	(1,285,877)	49,416	(365,802)	Total LCA	(2,258,243)	(2,502,197)	(5,064,221)	243,954	2,805,978	(2,258,243)	(6,981,166)	(5,064,221)	4,722,923	2,805,978
Cash Flow Statement															
(1,768,397)	(1,971,185)	(5,014,086)	202,788	3,245,689	Suburban Water	2,470,117	2,267,329	(287,896)	202,788	2,758,013	2,470,117	(2,378,358)	(287,896)	4,848,475	2,758,013
450,184	288,876	(786,341)	161,308	1,236,525	Suburban Wastewater	(1,600,329)	(1,887,134)	2,533,964	286,805	(4,134,293)	(1,600,329)	(5,238,106)	2,533,964	3,637,777	(4,134,293)
(2,409,100)	(6,271,061)	(20,000,113)	3,861,961	17,591,013	City Division	7,412,882	3,381,185	8,179,138	4,031,697	(766,256)	7,412,882	2,127,423	8,179,138	5,285,459	(766,256)
(3,727,313)	(7,953,370)	(25,800,539)	4,226,057	22,073,226	Total LCA	8,282,670	3,761,380	10,425,206	4,521,290	(2,142,536)	8,282,670	(5,489,041)	10,425,206	13,771,711	(2,142,536)
Debt Service Coverage Ratio															
0.75	0.67	(0.22)	0.09	0.97	Suburban Water	1.60	1.59	1.39	0.01	0.21	1.60	1.40	1.39	0.21	0.21
15.54	17.61	(2.44)	(2.07)	17.98	Suburban Wastewater	8.57	8.10	5.75	0.47	2.82	8.57	5.52	5.75	3.05	2.82
0.92	0.86	2.74	0.07	(1.81)	City Division	1.54	1.50	1.65	0.05	(0.11)	1.54	1.37	1.65	0.18	(0.11)

LEHIGH COUNTY AUTHORITY
MONTHLY FINANCIAL STATEMENTS - CONSOLIDATED
DECEMBER 2019

MONTH				YEAR-TO-DATE				FULL YEAR				
Suburban Water	Suburban Wastewater	City Division	LCA TOTAL	DECEMBER 2019 INCOME STATEMENT	Suburban Water	Suburban Wastewater	City Division	LCA TOTAL	Suburban Water	Suburban Wastewater	City Division	LCA TOTAL
751,955	1,294,396	3,253,936	5,300,287	Operating Revenues	9,675,676	14,566,550	38,167,897	62,410,123	9,675,676	14,566,550	38,167,897	62,410,123
10,191	-	-	10,191	Charges For Services	124,037	-	-	124,037	124,037	-	-	124,037
21,433	-	35,921	57,354	Rent	93,881	-	462,794	556,675	93,881	-	462,794	556,675
783,579	1,294,396	3,289,857	5,367,832	Other Income	9,893,594	14,566,550	38,630,691	63,090,835	9,893,594	14,566,550	38,630,691	63,090,835
				Total Operating Revenues								
				Operating Expenses								
80,018	44,099	445,496	569,613	Salaries and Wages	1,039,666	549,963	5,558,851	7,148,480	1,039,666	549,963	5,558,851	7,148,480
226,280	100,408	1,079,191	1,405,879	General and Administrative	1,390,797	651,097	6,972,758	9,014,652	1,390,797	651,097	6,972,758	9,014,652
68,017	46,255	293,032	407,304	Utilities	488,568	438,942	2,241,593	3,169,103	488,568	438,942	2,241,593	3,169,103
41,642	37,490	136,367	215,499	Materials and Supplies	376,069	333,610	1,240,260	1,949,939	376,069	333,610	1,240,260	1,949,939
294,274	542,524	409,465	1,246,263	Miscellaneous Services	2,575,929	6,280,824	1,825,067	10,681,820	2,575,929	6,280,824	1,825,067	10,681,820
-	305,591	39	305,630	Treatment & Transportation	-	3,543,795	9,599	3,553,394	-	3,543,795	9,599	3,553,394
229,166	383,527	490,000	1,102,693	Depreciation and Amortization	2,749,992	4,602,324	5,880,000	13,232,316	2,749,992	4,602,324	5,880,000	13,232,316
939,397	1,459,894	2,853,590	5,252,881	Total Operating Expenses	8,621,021	16,400,555	23,728,128	48,749,704	8,621,021	16,400,555	23,728,128	48,749,704
(155,818)	(165,498)	436,267	114,951	Operating Income	1,272,573	(1,834,005)	14,902,563	14,341,131	1,272,573	(1,834,005)	14,902,563	14,341,131
				Non-Operating Revenues (Expenses)								
21,820	738,872	2,136	762,828	Tapping and Capital Recovery fees	418,425	2,682,854	601,436	3,702,715	418,425	2,682,854	601,436	3,702,715
10,077	-	580	10,657	Meter Sales	94,763	-	22,466	117,229	94,763	-	22,466	117,229
67,630	3,104	6,372	77,106	Inspection and Plan Reviews	393,187	17,081	387,224	797,492	393,187	17,081	387,224	797,492
-	-	-	-	Project Reimbursements	-	25,437	26,340	51,777	-	25,437	26,340	51,777
27,878	21,262	201,576	250,716	Interest Income	179,230	284,246	1,193,573	1,657,049	179,230	284,246	1,193,573	1,657,049
1,458	(3,227)	6,952	5,183	Other Income	50,442	52,799	63,559	166,800	50,442	52,799	63,559	166,800
(129,957)	(17,397)	(2,544,600)	(2,691,954)	Interest Expense	(1,536,186)	(213,115)	(18,487,424)	(20,236,725)	(1,536,186)	(213,115)	(18,487,424)	(20,236,725)
(1,358)	(118,149)	(61,659)	(181,166)	Other Expense	(60,771)	(1,982,852)	(812,088)	(2,855,711)	(60,771)	(1,982,852)	(812,088)	(2,855,711)
(2,452)	624,465	(2,388,643)	(1,766,630)	Total Non-Operating Revenues (Expenses)	(460,910)	866,450	(17,004,914)	(16,599,374)	(460,910)	866,450	(17,004,914)	(16,599,374)
(158,270)	458,967	(1,952,376)	(1,651,679)	Net Income Before Capital Contributions	811,663	(967,555)	(2,102,351)	(2,258,243)	811,663	(967,555)	(2,102,351)	(2,258,243)
-	-	-	-	Capital Contributions	-	-	-	-	-	-	-	-
(158,270)	458,967	(1,952,376)	(1,651,679)	NET INCOME	811,663	(967,555)	(2,102,351)	(2,258,243)	811,663	(967,555)	(2,102,351)	(2,258,243)

LEHIGH COUNTY AUTHORITY
MONTHLY FINANCIAL STATEMENTS - CONSOLIDATED
DECEMBER 2019

MONTH				YEAR-TO-DATE				FULL YEAR				
Suburban Water	Suburban Wastewater	City Division	LCA TOTAL	DECEMBER 2019 CASH FLOW STATEMENT	Suburban Water	Suburban Wastewater	City Division	LCA TOTAL	Suburban Water	Suburban Wastewater	City Division	LCA TOTAL
783,579	1,294,396	3,289,857	5,367,832	Cash Flows From Operating Activities								
(710,231)	(1,076,367)	(2,363,590)	(4,150,188)	Operating Revenues	9,893,594	14,566,550	38,630,691	63,090,835	9,893,594	14,566,550	38,630,691	63,090,835
616,657	1,194,510	768,205	2,579,372	Operating Expenses (ex D&A)	(5,871,029)	(11,798,231)	(17,848,128)	(35,517,388)	(5,871,029)	(11,798,231)	(17,848,128)	(35,517,388)
690,005	1,412,539	1,694,472	3,797,016	Non-Cash Working Capital Changes	5,800,237	5,176,837	(4,585)	10,972,489	5,800,237	5,176,837	(4,585)	10,972,489
				Net Cash Provided by (Used in) Operating Activ	9,822,802	7,945,156	20,777,978	38,545,936	9,822,802	7,945,156	20,777,978	38,545,936
				Cash Flows From Financing Activities								
-	-	-	-	Lease Payments to City	-	-	-	-	-	-	-	-
-	-	-	-	Capital Contributions	-	-	-	-	-	-	-	-
-	-	-	-	Proceeds New Borrowing	-	-	-	-	-	-	-	-
(4,632)	(14,414)	(6,646,575)	(6,665,621)	Interest Payments	(1,475,406)	(178,219)	(13,426,458)	(15,080,083)	(1,475,406)	(178,219)	(13,426,458)	(15,080,083)
(30,513)	(48,529)	(1,245,000)	(1,324,042)	Principal Payments	(1,725,137)	(499,110)	(1,245,000)	(3,469,247)	(1,725,137)	(499,110)	(1,245,000)	(3,469,247)
(35,145)	(62,943)	(7,891,575)	(7,989,663)	Net Cash Provided by (Used in) Financing Activ	(3,200,543)	(677,329)	(14,671,458)	(18,549,330)	(3,200,543)	(677,329)	(14,671,458)	(18,549,330)
				Cash Flows from Capital and Related Activities								
100,985	738,749	16,040	855,774	Non-Operating Revenues	956,817	2,752,734	1,074,685	4,784,236	956,817	2,752,734	1,074,685	4,784,236
-	-	-	-	Project Reimbursement	-	25,437	26,340	51,777	-	25,437	26,340	51,777
(128)	-	-	(128)	Non-Operating Expenses	(54,625)	-	(534,234)	(588,859)	(54,625)	-	(534,234)	(588,859)
(2,692,438)	(2,401,240)	(370,253)	(5,463,931)	Capital Expenditures	(8,693,414)	(10,629,001)	(4,394,642)	(23,717,057)	(8,693,414)	(10,629,001)	(4,394,642)	(23,717,057)
(2,591,581)	(1,662,491)	(354,213)	(4,608,285)	Net Cash Provided By (Used In) Capital and Re	(7,791,222)	(7,850,830)	(3,827,851)	(19,469,903)	(7,791,222)	(7,850,830)	(3,827,851)	(19,469,903)
				Cash Flows From Investing Activities								
140,446	741,817	3,940,640	4,822,903	Investments Converting To Cash	5,849,670	5,481,724	3,940,640	15,272,034	5,849,670	5,481,724	3,940,640	15,272,034
-	-	-	-	Purchased Invesments	(2,389,820)	(6,783,296)	-	(9,173,116)	(2,389,820)	(6,783,296)	-	(9,173,116)
27,878	21,262	201,576	250,716	Interest Income	179,230	284,246	1,193,573	1,657,049	179,230	284,246	1,193,573	1,657,049
168,324	763,079	4,142,216	5,073,619	Net Cash Provided By (Used In) Investing Activ	3,639,080	(1,017,326)	5,134,213	7,755,967	3,639,080	(1,017,326)	5,134,213	7,755,967
(1,768,397)	450,184	(2,409,100)	(3,727,313)	FUND NET CASH FLOWS	2,470,117	(1,600,329)	7,412,882	8,282,670	2,470,117	(1,600,329)	7,412,882	8,282,670
				DEBT SERVICE RATIO								
202,211	978,040	1,126,176	2,306,427	Total Cash Available For Debt Service	5,158,612	5,805,299	22,623,682	33,587,593	5,158,612	5,805,299	22,623,682	33,587,593
268,385	62,943	1,222,627	1,553,955	Debt Service	3,220,620	677,329	14,671,458	18,569,407	3,220,620	677,329	14,671,458	18,569,407
0.75	15.54	0.92	1.48	DSCR	1.60	8.57	1.54	1.81	1.60	8.57	1.54	1.81

LEHIGH COUNTY AUTHORITY
MONTHLY FINANCIAL STATEMENTS - CONSOLIDATED COMPARATIVE
DECEMBER 2019

MONTH					DECEMBER 2019 INCOME STATEMENT	YEAR-TO-DATE					FULL YEAR				
Actual	Forecast	Prior Yr	FC Var	PY Var		Actual	Forecast	Prior Yr	FC Var	PY Var	Actual	Budget	Prior Yr	Bud Var	PY Var
Operating Revenues															
5,300,287	5,337,488	6,125,443	(37,201)	(825,156)	Charges For Services	62,410,123	62,346,224	59,614,467	63,899	2,795,656	62,410,123	60,471,236	59,614,467	1,938,887	2,795,656
10,191	10,114	14,864	77	(4,673)	Rent	124,037	123,960	98,405	77	25,632	124,037	87,860	98,405	36,177	25,632
57,354	47,224	(143,563)	10,130	200,917	Other Income	556,675	535,176	466,744	21,499	89,931	556,675	696,864	466,744	(140,189)	89,931
<u>5,367,832</u>	<u>5,394,826</u>	<u>5,996,744</u>	<u>(26,994)</u>	<u>(628,912)</u>	Total Operating Revenues	<u>63,090,835</u>	<u>63,005,360</u>	<u>60,179,616</u>	<u>85,475</u>	<u>2,911,219</u>	<u>63,090,835</u>	<u>61,255,960</u>	<u>60,179,616</u>	<u>1,834,875</u>	<u>2,911,219</u>
Operating Expenses															
569,613	607,000	526,769	37,387	(42,844)	Salaries and Wages	7,148,480	7,147,019	6,917,656	(1,461)	(230,824)	7,148,480	7,094,831	6,917,656	(53,649)	(230,824)
1,405,879	1,384,000	1,217,520	(21,879)	(188,359)	General and Administrative	9,014,652	9,047,194	8,565,904	32,542	(448,748)	9,014,652	8,281,923	8,565,904	(732,729)	(448,748)
407,304	371,000	217,970	(36,304)	(189,334)	Utilities	3,169,103	3,160,834	2,697,837	(8,269)	(471,266)	3,169,103	3,026,040	2,697,837	(143,063)	(471,266)
215,499	262,000	256,684	46,501	41,185	Materials and Supplies	1,949,939	1,970,711	1,787,455	20,772	(162,484)	1,949,939	2,561,120	1,787,455	611,181	(162,484)
1,246,263	1,397,484	1,322,831	151,221	76,568	Miscellaneous Services	10,681,820	10,910,785	10,680,843	228,965	(977)	10,681,820	11,352,878	10,680,843	671,058	(977)
305,630	300,000	852,097	(5,630)	546,467	Treatment & Transportation	3,553,394	3,523,425	3,553,830	(29,969)	436	3,553,394	2,661,555	3,553,830	(891,839)	436
1,102,693	1,102,690	908,959	(3)	(193,734)	Depreciation and Amortization	13,232,316	13,232,313	13,122,963	(3)	(109,353)	13,232,316	13,170,765	13,122,963	(61,551)	(109,353)
<u>5,252,881</u>	<u>5,424,174</u>	<u>5,302,830</u>	<u>171,293</u>	<u>49,949</u>	Total Operating Expenses	<u>48,749,704</u>	<u>48,992,281</u>	<u>47,326,489</u>	<u>242,577</u>	<u>(1,423,215)</u>	<u>48,749,704</u>	<u>48,149,112</u>	<u>47,326,489</u>	<u>(600,592)</u>	<u>(1,423,215)</u>
<u>114,951</u>	<u>(29,348)</u>	<u>693,914</u>	<u>144,299</u>	<u>(578,963)</u>	Operating Income	<u>14,341,131</u>	<u>14,013,079</u>	<u>12,853,128</u>	<u>328,052</u>	<u>1,488,003</u>	<u>14,341,131</u>	<u>13,106,848</u>	<u>12,853,128</u>	<u>1,234,283</u>	<u>1,488,003</u>
Non-Operating Revenues (Expenses)															
762,828	752,000	(314,099)	10,828	1,076,927	Tapping and Capital Recovery fees	3,702,715	3,662,173	1,308,953	40,542	2,393,762	3,702,715	1,591,000	1,308,953	2,111,715	2,393,762
10,657	6,000	9,216	4,657	1,441	Meter Sales	117,229	112,542	93,656	4,687	23,573	117,229	120,000	93,656	(2,771)	23,573
77,106	64,000	573,011	13,106	(495,905)	Inspection and Plan Reviews	797,492	786,908	761,209	10,584	36,283	797,492	376,000	761,209	421,492	36,283
-	-	361,572	-	(361,572)	Project Reimbursements	51,777	44,668	372,527	7,109	(320,750)	51,777	1,645,000	372,527	(1,593,223)	(320,750)
250,716	248,000	317,421	2,716	(66,705)	Interest Income	1,657,049	1,636,153	1,520,789	20,896	136,260	1,657,049	619,000	1,520,789	1,038,049	136,260
5,183	2,000	609,102	3,183	(603,919)	Other Income	166,800	147,202	682,374	19,598	(515,574)	166,800	47,000	682,374	119,800	(515,574)
(2,691,954)	(2,683,747)	(3,658,120)	(8,207)	966,166	Interest Expense	(20,236,725)	(20,227,717)	(20,584,072)	(9,008)	347,347	(20,236,725)	(20,629,504)	(20,584,072)	392,779	347,347
(181,166)	(60,000)	(1,706,585)	(121,166)	1,525,419	Other Expense	(2,855,711)	(2,677,205)	(3,901,477)	(178,506)	1,045,766	(2,855,711)	(3,856,510)	(3,901,477)	1,000,799	1,045,766
<u>(1,766,630)</u>	<u>(1,671,747)</u>	<u>(3,808,482)</u>	<u>(94,883)</u>	<u>2,041,852</u>	Total Non-Operating Revenues (Expenses)	<u>(16,599,374)</u>	<u>(16,515,276)</u>	<u>(19,746,041)</u>	<u>(84,098)</u>	<u>3,146,667</u>	<u>(16,599,374)</u>	<u>(20,088,014)</u>	<u>(19,746,041)</u>	<u>3,488,640</u>	<u>3,146,667</u>
(1,651,679)	(1,701,095)	(3,114,569)	49,416	1,462,890	Net Income Before Capital Contributions	(2,258,243)	(2,502,197)	(6,892,913)	243,954	4,634,670	(2,258,243)	(6,981,166)	(6,892,913)	4,722,923	4,634,670
-	-	1,828,692	-	(1,828,692)	Capital Contributions	-	-	1,828,692	-	(1,828,692)	-	-	1,828,692	-	(1,828,692)
<u>(1,651,679)</u>	<u>(1,701,095)</u>	<u>(1,285,877)</u>	<u>49,416</u>	<u>(365,802)</u>	NET INCOME	<u>(2,258,243)</u>	<u>(2,502,197)</u>	<u>(5,064,221)</u>	<u>243,954</u>	<u>2,805,978</u>	<u>(2,258,243)</u>	<u>(6,981,166)</u>	<u>(5,064,221)</u>	<u>4,722,923</u>	<u>2,805,978</u>

LEHIGH COUNTY AUTHORITY
MONTHLY FINANCIAL STATEMENTS - CONSOLIDATED COMPARATIVE
DECEMBER 2019

MONTH					DECEMBER 2019					YEAR-TO-DATE					FULL YEAR				
Actual	Forecast	Prior Yr	FC Var	PY Var	CASH FLOW STATEMENT					Actual	Forecast	Prior Yr	FC Var	PY Var	Actual	Budget	Prior Yr	FC Var	PY Var
					Cash Flows From Operating Activities														
5,367,832	5,394,826	5,996,744	(26,994)	(628,912)	Operating Revenues	63,090,835	63,005,360	60,179,616	85,475	2,911,219	63,090,835	61,255,960	60,179,616	1,834,875	2,911,219				
(4,150,188)	(4,321,484)	(4,393,871)	171,296	243,683	Operating Expenses (ex D&A)	(35,517,388)	(35,759,968)	(34,203,526)	242,580	(1,313,862)	(35,517,388)	(34,978,347)	(34,203,526)	(539,041)	(1,313,862)				
2,579,372	2,309,000	4,522,017	270,372	(1,942,645)	Non-Cash Working Capital Changes	10,972,489	10,716,467	520,935	256,022	10,451,554	10,972,489	-	520,935	10,972,489	10,451,554				
3,797,016	3,382,342	6,124,890	414,674	(2,327,874)	Net Cash Provided by (Used in) Operating Activities	38,545,936	37,961,859	26,497,026	584,077	12,048,910	38,545,936	26,277,613	26,497,026	12,268,323	12,048,910				
					Cash Flows From Financing Activities														
-	-	-	-	-	Capital Contributions	-	-	-	-	-	-	-	-	-	-				
-	-	-	-	-	Proceeds New Borrowing	-	-	18,735,000	-	(18,735,000)	-	-	18,735,000	-	(18,735,000)				
(6,665,621)	(6,669,744)	(7,256,262)	4,123	590,641	Interest Payments	(15,080,083)	(15,114,577)	(15,026,432)	34,494	(53,651)	(15,080,083)	(16,629,504)	(15,026,432)	1,549,421	(53,651)				
(1,324,042)	(1,308,967)	(20,129,592)	(15,075)	18,805,550	Principal Payments	(3,469,247)	(3,451,566)	(20,913,047)	(17,681)	17,443,800	(3,469,247)	(2,203,250)	(20,913,047)	(1,265,997)	17,443,800				
(7,989,663)	(7,978,711)	(27,385,855)	(10,952)	19,396,192	Net Cash Provided by (Used in) Financing Activities	(18,549,330)	(18,566,143)	(17,204,479)	16,813	(1,344,851)	(18,549,330)	(18,832,754)	(17,204,479)	283,424	(1,344,851)				
					Cash Flows from Capital and Related Activities														
855,774	824,000	877,230	31,774	(21,456)	Non-Operating Revenues	4,784,236	4,708,825	2,846,192	75,411	1,938,044	4,784,236	2,134,000	2,846,192	2,650,236	1,938,044				
-	-	361,572	-	(361,572)	Project Reimbursement	51,777	44,668	372,527	7,109	(320,750)	51,777	1,645,000	372,527	(1,593,223)	(320,750)				
(128)	(10,000)	(374,950)	9,872	374,822	Non-Operating Expenses	(588,859)	(591,139)	(883,046)	2,280	294,187	(588,859)	(516,200)	(883,046)	(72,659)	294,187				
(5,463,931)	(5,169,001)	(4,501,638)	(294,930)	(962,293)	Capital Expenditures	(23,717,057)	(23,458,932)	(15,890,144)	(258,125)	(7,826,913)	(23,717,057)	(26,886,550)	(15,890,144)	3,169,493	(7,826,913)				
(4,608,285)	(4,355,001)	(3,637,786)	(253,284)	(970,499)	Net Cash Provided By (Used In) Capital and Related Activities	(19,469,903)	(19,296,578)	(13,554,471)	(173,325)	(5,915,432)	(19,469,903)	(23,623,750)	(13,554,471)	4,153,847	(5,915,432)				
					Cash Flows From Investing Activities														
4,822,903	750,000	(2,529,504)	4,072,903	7,352,407	Investments Converting To Cash	15,272,034	11,199,131	20,946,833	4,072,903	(5,674,799)	15,272,034	10,070,850	20,946,833	5,201,184	(5,674,799)				
-	-	1,310,295	-	(1,310,295)	Purchased Investments	(9,173,116)	(9,173,042)	(7,780,492)	(74)	(1,392,624)	(9,173,116)	-	(7,780,492)	(9,173,116)	(1,392,624)				
250,716	248,000	317,421	2,716	(66,705)	Interest Income	1,657,049	1,636,153	1,520,789	20,896	136,260	1,657,049	619,000	1,520,789	1,038,049	136,260				
5,073,619	998,000	(901,788)	4,075,619	5,975,407	Net Cash Provided By (Used In) Investing Activities	7,755,967	3,662,242	14,687,130	4,093,725	(6,931,163)	7,755,967	10,689,850	14,687,130	(2,933,883)	(6,931,163)				
(3,727,313)	(7,953,370)	(25,800,539)	4,226,057	22,073,226	FUND NET CASH FLOWS	8,282,670	3,761,380	10,425,206	4,521,290	(2,142,536)	8,282,670	(5,489,041)	10,425,206	13,771,711	(2,142,536)				
					DEBT SERVICE RATIO														
2,306,427	2,126,610	2,752,972	179,817	(446,545)	Total Cash Available For Debt Service	33,587,593	33,146,523	29,885,633	441,070	3,701,960	33,587,593	28,651,699	29,885,633	4,935,894	3,701,960				
1,553,955	1,565,528	1,420,609	(11,573)	133,346	Debt Service	18,569,407	18,878,999	16,930,918	(309,592)	1,638,489	18,569,407	18,832,754	16,930,918	(263,347)	1,638,489				
1.48	1.36	1.94	0.13	(0.45)	DSCR	1.81	1.76	1.77	0.05	0.04	1.81	1.52	1.77	0.29	0.04				

LEHIGH COUNTY AUTHORITY
FINANCIAL STATEMENTS - SUBURBAN WATER
DECEMBER 2019

MONTH					DECEMBER 2019					YEAR-TO-DATE					FULL YEAR				
Actual	Forecast	Prior Yr	FC Var	PY Var	INCOME STATEMENT					Actual	Forecast	Prior Yr	FC Var	PY Var	Actual	Budget	Prior Yr	Bud Var	PY Var
Operating Revenues																			
751,955	842,165	719,605	(90,210)	32,350	Charges For Services	9,675,676	9,765,886	9,140,848	(90,210)	534,828	9,675,676	9,772,570	9,140,848	(96,894)	534,828				
10,191	10,114	14,864	77	(4,673)	Rent	124,037	123,960	98,405	77	25,632	124,037	87,860	98,405	36,177	25,632				
21,433	3,887	(1,550)	17,546	22,983	Other Income	93,881	76,335	109,632	17,546	(15,751)	93,881	129,158	109,632	(35,277)	(15,751)				
<u>783,579</u>	<u>856,166</u>	<u>732,919</u>	<u>(72,587)</u>	<u>50,660</u>	Total Operating Revenues	<u>9,893,594</u>	<u>9,966,181</u>	<u>9,348,885</u>	<u>(72,587)</u>	<u>544,709</u>	<u>9,893,594</u>	<u>9,989,588</u>	<u>9,348,885</u>	<u>(95,994)</u>	<u>544,709</u>				
Operating Expenses																			
80,018	105,000	70,896	24,982	(9,122)	Salaries and Wages	1,039,666	1,064,648	1,037,882	24,982	(1,784)	1,039,666	1,020,940	1,037,882	(18,726)	(1,784)				
226,280	252,000	176,178	25,720	(50,102)	General and Administrative	1,390,797	1,416,517	1,261,241	25,720	(129,556)	1,390,797	1,399,959	1,261,241	9,162	(129,556)				
68,017	70,000	(2,019)	1,983	(70,036)	Utilities	488,568	490,551	437,253	1,983	(51,315)	488,568	592,750	437,253	104,182	(51,315)				
41,642	67,000	51,178	25,358	9,536	Materials and Supplies	376,069	401,427	294,937	25,358	(81,132)	376,069	504,580	294,937	128,511	(81,132)				
294,274	302,484	672,295	8,210	378,021	Miscellaneous Services	2,575,929	2,584,139	2,703,594	8,210	127,665	2,575,929	2,905,325	2,703,594	329,396	127,665				
-	-	-	-	-	Treatment & Transportation	-	-	-	-	-	-	-	-	-	-				
229,166	229,163	63,981	(3)	(165,185)	Depreciation and Amortization	2,749,992	2,749,989	2,768,133	(3)	18,141	2,749,992	2,750,000	2,768,133	8	18,141				
939,397	1,025,647	1,032,509	86,250	93,112	Total Operating Expenses	8,621,021	8,707,271	8,503,041	86,250	(117,980)	8,621,021	9,173,554	8,503,041	552,533	(117,980)				
<u>(155,818)</u>	<u>(169,481)</u>	<u>(299,590)</u>	<u>13,663</u>	<u>143,772</u>	Operating Income	<u>1,272,573</u>	<u>1,258,910</u>	<u>845,845</u>	<u>13,663</u>	<u>426,728</u>	<u>1,272,573</u>	<u>816,034</u>	<u>845,845</u>	<u>456,539</u>	<u>426,728</u>				
Non-Operating Revenues (Expenses)																			
21,820	25,000	12,860	(3,180)	8,960	Tapping and Capital Recovery fees	418,425	421,605	221,405	(3,180)	197,020	418,425	467,000	221,405	(48,575)	197,020				
10,077	5,000	8,250	5,077	1,827	Meter Sales	94,763	89,686	85,259	5,077	9,504	94,763	108,000	85,259	(13,237)	9,504				
67,630	60,000	47,464	7,630	20,166	Inspection and Plan Reviews	393,187	385,557	183,148	7,630	210,039	393,187	144,000	183,148	249,187	210,039				
-	-	-	-	-	Project Reimbursements	-	-	(0)	-	0	-	-	(0)	-	0				
27,878	28,000	48,833	(122)	(20,955)	Interest Income	179,230	179,352	255,438	(122)	(76,208)	179,230	144,000	255,438	35,230	(76,208)				
1,458	1,000	59,581	458	(58,123)	Other Income	50,442	49,984	86,971	458	(36,529)	50,442	24,000	86,971	26,442	(36,529)				
(129,957)	(121,215)	(260,312)	(8,742)	130,355	Interest Expense	(1,536,186)	(1,527,444)	(1,576,659)	(8,742)	40,473	(1,536,186)	(1,466,582)	(1,576,659)	(69,604)	40,473				
(1,358)	(10,000)	(80,897)	8,642	79,539	Other Expense	(60,771)	(69,413)	(82,141)	8,642	21,370	(60,771)	-	(82,141)	(60,771)	21,370				
<u>(2,452)</u>	<u>(12,215)</u>	<u>(164,221)</u>	<u>9,763</u>	<u>161,769</u>	Total Non-Operating Revenues (Expenses)	<u>(460,910)</u>	<u>(470,673)</u>	<u>(826,579)</u>	<u>9,763</u>	<u>365,669</u>	<u>(460,910)</u>	<u>(579,582)</u>	<u>(826,579)</u>	<u>118,672</u>	<u>365,669</u>				
(158,270)	(181,696)	(463,811)	23,426	305,541	Net Income Before Capital Contributions	811,663	788,237	19,266	23,426	792,397	811,663	236,452	19,266	575,211	792,397				
-	-	1,793,798	-	(1,793,798)	Capital Contributions	-	-	1,793,798	-	(1,793,798)	-	-	1,793,798	-	(1,793,798)				
<u>(158,270)</u>	<u>(181,696)</u>	<u>1,329,987</u>	<u>23,426</u>	<u>(1,488,257)</u>	NET INCOME	<u>811,663</u>	<u>788,237</u>	<u>1,813,064</u>	<u>23,426</u>	<u>(1,001,401)</u>	<u>811,663</u>	<u>236,452</u>	<u>1,813,064</u>	<u>575,211</u>	<u>(1,001,401)</u>				

LEHIGH COUNTY AUTHORITY
FINANCIAL STATEMENTS - SUBURBAN WATER
DECEMBER 2019

MONTH					DECEMBER 2019					YEAR-TO-DATE					FULL YEAR					
Actual	Forecast	Prior Yr	FC Var	PY Var	CASH FLOW STATEMENT					Actual	Forecast	Prior Yr	FC Var	PY Var	Actual	Budget	Prior Yr	Bud Var	PY Var	
783,579	856,166	732,919	(72,587)	50,660	Cash Flows From Operating Activities					9,893,594	9,966,181	9,348,885	(72,587)	544,709	9,893,594	9,989,588	9,348,885	(95,994)	544,709	
(710,231)	(796,484)	(968,528)	86,253	258,297	Operating Revenues					(5,871,029)	(5,957,282)	(5,734,908)	86,253	(136,121)	(5,871,029)	(6,423,554)	(5,734,908)	552,525	(136,121)	
616,657	450,000	(2,055,702)	166,657	2,672,359	Operating Expenses (ex D&A)					5,800,237	5,633,580	(5,441,123)	166,657	11,241,360	-	(5,441,123)	5,800,237	11,241,360		
690,005	509,682	(2,291,311)	180,323	2,981,316	Non-Cash Working Capital Changes					9,822,802	9,642,479	(1,827,145)	180,323	11,649,947	9,822,802	3,566,034	(1,827,145)	6,256,768	11,649,947	
					Net Cash Provided by (Used in) Operating Activities															
					Cash Flows From Financing Activities															
					Capital Contributions															
					Proceeds New Borrowing															
(4,632)	(4,924)	(692,253)	292	687,621	Interest Payments					(1,475,406)	(1,475,698)	(1,508,149)	292	32,743	(1,475,406)	(1,466,582)	(1,508,149)	(8,824)	32,743	
(30,513)	(27,442)	(1,368,220)	(3,071)	1,337,707	Principal Payments					(1,725,137)	(1,722,066)	(1,693,208)	(3,071)	(31,929)	(1,725,137)	(1,725,120)	(1,693,208)	(17)	(31,929)	
(35,145)	(32,366)	(2,060,473)	(2,779)	2,025,328	Net Cash Provided by (Used in) Financing Activities					(3,200,543)	(3,197,764)	(3,201,357)	(2,779)	814	(3,200,543)	(3,191,702)	(3,201,357)	(8,841)	814	
					Cash Flows from Capital and Related Activities															
100,985	91,000	128,155	9,985	(27,170)	Non-Operating Revenues					956,817	946,832	576,783	9,985	380,034	956,817	743,000	576,783	213,817	380,034	
					Project Reimbursement							(0)		0			(0)		0	
(128)	(10,000)	(84,937)	9,872	84,809	Non-Operating Expenses					(54,625)	(64,497)	(82,142)	9,872	27,517	(54,625)	-	(82,142)	(54,625)	27,517	
(2,692,438)	(2,557,501)	(1,272,631)	(134,937)	(1,419,807)	Capital Expenditures					(8,693,414)	(8,558,477)	(5,348,970)	(134,937)	(3,344,444)	(8,693,414)	(10,210,540)	(5,348,970)	1,517,126	(3,344,444)	
(2,591,581)	(2,476,501)	(1,229,413)	(115,080)	(1,362,168)	Net Cash Provided By (Used In) Capital and Related Activities					(7,791,222)	(7,676,142)	(4,854,329)	(115,080)	(2,936,893)	(7,791,222)	(9,467,540)	(4,854,329)	1,676,318	(2,936,893)	
					Cash Flows From Investing Activities															
140,446	-	(4,863,937)	140,446	5,004,383	Investments Converting To Cash					5,849,670	5,709,224	11,501,487	140,446	(5,651,817)	5,849,670	6,570,850	11,501,487	(721,180)	(5,651,817)	
					Purchased Investments					(2,389,820)	(2,389,820)	(2,161,990)	-	(227,830)	(2,389,820)	-	(2,161,990)	(2,389,820)	(227,830)	
27,878	28,000	48,833	(122)	(20,955)	Interest Income					179,230	179,352	255,438	(122)	(76,208)	179,230	144,000	255,438	35,230	(76,208)	
168,324	28,000	567,112	140,324	(398,788)	Net Cash Provided By (Used In) Investing Activities					3,639,080	3,498,756	9,594,935	140,324	(5,955,855)	3,639,080	6,714,850	9,594,935	(3,075,770)	(5,955,855)	
(1,768,397)	(1,971,185)	(5,014,086)	202,788	3,245,689	FUND NET CASH FLOWS					2,470,117	2,267,329	(287,896)	202,788	2,758,013	2,470,117	(2,378,358)	(287,896)	4,848,475	2,758,013	
					DEBT SERVICE RATIO															
202,211	178,682	(58,621)	23,529	260,832	Total Cash Available For Debt Service					5,158,612	5,135,083	4,446,199	23,529	712,413	5,158,612	4,453,034	4,446,199	705,578	712,413	
268,385	268,385	266,777	-	1,608	Debt Service					3,220,620	3,220,620	3,201,357	-	19,263	3,220,620	3,191,702	3,201,357	28,918	19,263	
0.75	0.67	(0.22)	0.09	0.97	DSCR					1.60	1.59	1.39	0.01	0.21	1.60	1.40	1.39	0.21	0.21	

LEHIGH COUNTY AUTHORITY
FINANCIAL STATEMENTS - SUBURBAN WATER
DECEMBER 2019

FORECAST VARIANCES - MONTH

INCOME STATEMENT	Actual	Forecast	Variance	Comments
Operating Revenues				
Charges For Services	751,955	842,165	(90,210)	
Rent	10,191	10,114	77	
Other Income	21,433	3,887	17,546	
Total Operating Revenues	<u>783,579</u>	<u>856,166</u>	<u>(72,587)</u>	Lower industrial/commercial revenues
Operating Expenses				
Salaries and Wages	80,018	105,000	24,982	
General and Administrative	226,280	252,000	25,720	
Utilities	68,017	70,000	1,983	
Materials and Supplies	41,642	67,000	25,358	
Miscellaneous Services	294,274	302,484	8,210	
Treatment & Transportation	-	-	-	
Depreciation and Amortization	229,166	229,163	(3)	
Total Operating Expenses	<u>939,397</u>	<u>1,025,647</u>	<u>86,250</u>	Lower spending for salaries & wages along with lower G&A costs and lower materials/supplies costs
Operating Income	<u>(155,818)</u>	<u>(169,481)</u>	<u>13,663</u>	Lower revenues more than offset by lower operating expenses
Non-Operating Revenues (Expenses)				
Tapping and Capital Recovery fees	21,820	25,000	(3,180)	
Meter Sales	10,077	5,000	5,077	
Inspection and Plan Reviews	67,630	60,000	7,630	
Project Reimbursements	-	-	-	
Interest Income	27,878	28,000	(122)	
Other Income	1,458	1,000	458	
Interest Expense	(129,957)	(121,215)	(8,742)	
Other Expense	(1,358)	(10,000)	8,642	
Total Non-Operating Revenues (Expenses)	<u>(2,452)</u>	<u>(12,215)</u>	<u>9,763</u>	
Net Income Before Capital Contributions	<u>(158,270)</u>	<u>(181,696)</u>	<u>23,426</u>	
Capital Contributions	<u>-</u>	<u>-</u>	<u>-</u>	
NET INCOME	<u>(158,270)</u>	<u>(181,696)</u>	<u>23,426</u>	

FORECAST VARIANCES - MONTH

CASH FLOW STATEMENT	Actual	Forecast	Variance	Comments
Cash Flows From Operating Activities				
Operating Revenues	783,579	856,166	(72,587)	
Operating Expenses (ex D&A)	(710,231)	(796,484)	86,253	
Non-Cash Working Capital Changes	616,657	450,000	166,657	
Net Cash Provided by (Used in) Operating Activities	<u>690,005</u>	<u>509,682</u>	<u>180,323</u>	Higher operating income and more favorable working capital movements
Cash Flows From Financing Activities				
Capital Contributions	-	-	-	
Proceeds New Borrowing	-	-	-	
Interest Payments	(4,632)	(4,924)	292	
Principal Payments	(30,513)	(27,442)	(3,071)	
Net Cash Provided by (Used in) Financing Activities	<u>(35,145)</u>	<u>(32,366)</u>	<u>(2,779)</u>	
Cash Flows from Capital and Related Activities				
Non-Operating Revenues	100,985	91,000	9,985	
Project Reimbursement	-	-	-	
Non-Operating Expenses	(128)	(10,000)	9,872	
Capital Expenditures	(2,692,438)	(2,557,501)	(134,937)	
Net Cash Provided By (Used In) Capital and Related Activities	<u>(2,591,581)</u>	<u>(2,476,501)</u>	<u>(115,080)</u>	Higher capex spending
Cash Flows From Investing Activities				
Investments Converting To Cash	140,446	-	140,446	Favorable conversion of investments
Purchased Investments	-	-	-	
Interest Income	27,878	28,000	(122)	
Net Cash Provided By (Used In) Investing Activities	<u>168,324</u>	<u>28,000</u>	<u>140,324</u>	
FUND NET CASH FLOWS	<u>(1,768,397)</u>	<u>(1,971,185)</u>	<u>202,788</u>	

LEHIGH COUNTY AUTHORITY
 FINANCIAL STATEMENTS - SUBURBAN WASTEWATER
 DECEMBER 2019

MONTH					DECEMBER 2019					YEAR-TO-DATE					FULL YEAR				
Actual	Forecast	Prior Yr	FC Var	PY Var	CASH FLOW STATEMENT					Actual	Forecast	Prior Yr	FC Var	PY Var	Actual	Budget	Prior Yr	Bud Var	PY Var
Cash Flows From Operating Activities																			
1,294,396	1,257,433	1,120,870	36,963	173,526	Operating Revenues	14,566,550	14,483,857	14,023,121	82,693	543,429	14,566,550	13,676,460	14,023,121	890,090	543,429				
(1,076,367)	(1,123,000)	(1,348,755)	46,633	272,388	Operating Expenses (ex D&A)	(11,798,231)	(11,886,814)	(11,279,354)	88,583	(518,877)	(11,798,231)	(10,800,080)	(11,279,354)	(998,151)	(518,877)				
1,194,510	1,100,000	1,891,615	94,510	(697,105)	Non-Cash Working Capital Changes	5,176,837	5,082,079	2,166,774	94,758	3,010,063	5,176,837	-	2,166,774	5,176,837	3,010,063				
1,412,539	1,234,433	1,663,730	178,106	(251,191)	Net Cash Provided by (Used in) Operating Activities	7,945,156	7,679,122	4,910,541	266,034	3,034,615	7,945,156	2,876,380	4,910,541	5,068,776	3,034,615				
Cash Flows From Financing Activities																			
-	-	-	-	-	Capital Contributions	-	-	-	-	-	-	-	-	-	-				
-	-	-	-	-	Proceeds New Borrowing	-	-	-	-	-	-	-	-	-	-				
(14,414)	(13,532)	(40,148)	(882)	25,734	Interest Payments	(178,219)	(208,913)	(197,000)	30,694	18,781	(178,219)	(206,346)	(197,000)	28,127	18,781				
(48,529)	(36,525)	(26,372)	(12,004)	(22,157)	Principal Payments	(499,110)	(484,500)	(484,839)	(14,610)	(14,271)	(499,110)	(478,130)	(484,839)	(20,980)	(14,271)				
(62,943)	(50,057)	(66,520)	(12,886)	3,577	Net Cash Provided by (Used in) Financing Activities	(677,329)	(693,413)	(681,839)	16,084	4,510	(677,329)	(684,476)	(681,839)	7,147	4,510				
Cash Flows from Capital and Related Activities																			
738,749	727,000	46,758	11,749	691,991	Non-Operating Revenues	2,752,734	2,742,378	956,574	10,356	1,796,160	2,752,734	826,000	956,574	1,926,734	1,796,160				
-	-	-	-	-	Project Reimbursement	25,437	25,437	-	-	25,437	25,437	-	-	25,437	25,437				
-	-	(9,360)	-	9,360	Non-Operating Expenses	-	(5,281)	(8,692)	5,281	8,692	-	-	(8,692)	-	8,692				
(2,401,240)	(2,392,500)	(702,304)	(8,740)	(1,698,936)	Capital Expenditures	(10,629,001)	(10,619,969)	(2,687,185)	(9,032)	(7,941,816)	(10,629,001)	(11,831,010)	(2,687,185)	1,202,009	(7,941,816)				
(1,662,491)	(1,665,500)	(664,906)	3,009	(997,585)	Net Cash Provided By (Used In) Capital and Related Activities	(7,850,830)	(7,857,435)	(1,739,303)	6,605	(6,111,527)	(7,850,830)	(11,005,010)	(1,739,303)	3,154,180	(6,111,527)				
Cash Flows From Investing Activities																			
741,817	750,000	2,334,433	(8,183)	(1,592,616)	Investments Converting To Cash	5,481,724	5,489,907	5,445,346	(8,183)	36,378	5,481,724	3,500,000	5,445,346	1,981,724	36,378				
-	-	(4,071,921)	-	4,071,921	Purchased Investments	(6,783,296)	(6,783,222)	(5,618,502)	(74)	(1,164,794)	(6,783,296)	-	(5,618,502)	(6,783,296)	(1,164,794)				
21,262	20,000	18,844	1,262	2,418	Interest Income	284,246	277,907	217,721	6,339	66,525	284,246	75,000	217,721	209,246	66,525				
763,079	770,000	(1,718,644)	(6,921)	2,481,723	Net Cash Provided By (Used In) Investing Activities	(1,017,326)	(1,015,408)	44,565	(1,918)	(1,061,891)	(1,017,326)	3,575,000	44,565	(4,592,326)	(1,061,891)				
450,184	288,876	(786,341)	161,308	1,236,525	FUND NET CASH FLOWS	(1,600,329)	(1,887,134)	2,533,964	286,805	(4,134,293)	(1,600,329)	(5,238,106)	2,533,964	3,637,777	(4,134,293)				
DEBT SERVICE RATIO																			
978,040	881,433	(162,283)	96,607	1,140,323	Total Cash Available For Debt Service	5,805,299	5,617,328	3,918,062	187,971	1,887,237	5,805,299	3,777,380	3,918,062	2,027,919	1,887,237				
62,943	50,057	66,520	12,886	(3,577)	Debt Service	677,329	693,413	681,839	(16,084)	(4,510)	677,329	684,476	681,839	(7,147)	(4,510)				
15.54	17.61	(2.44)	(2.07)	17.98	DSCR	8.57	8.10	5.75	0.47	2.82	8.57	5.52	5.75	3.05	2.82				

LEHIGH COUNTY AUTHORITY
FINANCIAL STATEMENTS - SUBURBAN WASTEWATER
DECEMBER 2019

FORECAST VARIANCES - MONTH

INCOME STATEMENT	Actual	Forecast	Variance	Comments
Operating Revenues				
Charges For Services	1,294,396	1,257,433	36,963	
Rent	-	-	-	
Other Income	-	-	-	
Total Operating Revenues	1,294,396	1,257,433	36,963	
Operating Expenses				
Salaries and Wages	44,099	47,000	2,901	
General and Administrative	100,408	67,000	(33,408)	Higher internal service costs
Utilities	46,255	36,000	(10,255)	
Materials and Supplies	37,490	48,000	10,510	
Miscellaneous Services	542,524	625,000	82,476	Lower spending on maintenance services and lower contract operator costs
Treatment & Transportation	305,591	300,000	(5,591)	
Depreciation and Amortization	383,527	383,527	-	
Total Operating Expenses	1,459,894	1,506,527	46,633	Lower Service spending offset partly by higher internal service costs
Operating Income	(165,498)	(249,094)	83,596	Higher revenues, lower operating expenses
Non-Operating Revenues (Expenses)				
Tapping and Capital Recovery fees	738,872	726,000	12,872	
Meter Sales	-	-	-	
Inspection and Plan Reviews	3,104	1,000	2,104	
Project Reimbursements	-	-	-	
Interest Income	21,262	20,000	1,262	
Other Income	(3,227)	-	(3,227)	
Interest Expense	(17,397)	(13,532)	(3,865)	
Other Expense	(118,149)	-	(118,149)	Higher expensed capex
Total Non-Operating Revenues (Expenses)	624,465	733,468	(109,003)	
Net Income Before Capital Contributions	458,967	484,374	(25,407)	
Capital Contributions	-	-	-	
NET INCOME	458,967	484,374	(25,407)	

FORECAST VARIANCES - MONTH

CASH FLOW STATEMENT	Actual	Forecast	Variance	Comments
Cash Flows From Operating Activities				
Operating Revenues	1,294,396	1,257,433	36,963	
Operating Expenses (ex D&A)	(1,076,367)	(1,123,000)	46,633	
Non-Cash Working Capital Changes	1,194,510	1,100,000	94,510	
Net Cash Provided by (Used in) Operating Activities	1,412,539	1,234,433	178,106	Higher operating income aided by more favorable working capital movements
Cash Flows From Financing Activities				
Capital Contributions	-	-	-	
Proceeds New Borrowing	-	-	-	
Interest Payments	(14,414)	(13,532)	(882)	
Principal Payments	(48,529)	(36,525)	(12,004)	
Net Cash Provided by (Used in) Financing Activities	(62,943)	(50,057)	(12,886)	
Cash Flows from Capital and Related Activities				
Non-Operating Revenues	738,749	727,000	11,749	
Project Reimbursement	-	-	-	
Non-Operating Expenses	-	-	-	
Capital Expenditures	(2,401,240)	(2,392,500)	(8,740)	
Net Cash Provided By (Used In) Capital and Related Activities	(1,662,491)	(1,665,500)	3,009	
Cash Flows From Investing Activities				
Investments Converting To Cash	741,817	750,000	(8,183)	
Purchased Investments	-	-	-	
Interest Income	21,262	20,000	1,262	
Net Cash Provided By (Used In) Investing Activities	763,079	770,000	(6,921)	
FUND NET CASH FLOWS	450,184	288,876	161,308	Higher cash generated by operations

LEHIGH COUNTY AUTHORITY
FINANCIAL STATEMENTS - CITY DIVISION
DECEMBER 2019

MONTH					DECEMBER 2019	YEAR-TO-DATE					FULL YEAR				
Actual	Forecast	Prior Yr	FC Var	PY Var	INCOME STATEMENT	Actual	Forecast	Prior Yr	FC Var	PY Var	Actual	Budget	Prior Yr	Bud Var	PY Var
3,253,936	3,237,890	4,284,968	16,046	(1,031,032)	Operating Revenues	38,167,897	38,096,481	36,450,498	71,416	1,717,399	38,167,897	37,022,206	36,450,498	1,145,691	1,717,399
-	-	-	-	-	Charges For Services	-	-	-	-	-	-	-	-	-	-
35,921	43,337	(142,013)	(7,416)	177,934	Rent	-	-	-	-	-	-	-	-	-	-
3,289,857	3,281,227	4,142,955	8,630	(853,098)	Other Income	462,794	458,841	357,112	3,953	105,682	462,794	567,706	357,112	(104,912)	105,682
					Total Operating Revenues	38,630,691	38,555,322	36,807,610	75,369	1,823,081	38,630,691	37,589,912	36,807,610	1,040,779	1,823,081
					Operating Expenses										
445,496	455,000	421,066	9,504	(24,430)	Salaries and Wages	5,558,851	5,519,799	5,417,629	(39,052)	(141,222)	5,558,851	5,653,796	5,417,629	94,945	(141,222)
1,079,191	1,065,000	953,254	(14,191)	(125,937)	General and Administrative	6,972,758	6,993,228	6,792,863	20,470	(179,895)	6,972,758	6,407,601	6,792,863	(565,157)	(179,895)
293,032	265,000	191,194	(28,032)	(101,838)	Utilities	2,241,593	2,240,994	1,970,383	(599)	(271,210)	2,241,593	2,095,255	1,970,383	(146,338)	(271,210)
136,367	147,000	118,632	10,633	(17,735)	Materials and Supplies	1,240,260	1,225,816	1,197,148	(14,444)	(43,112)	1,240,260	1,597,216	1,197,148	356,956	(43,112)
409,465	470,000	392,442	60,535	(17,023)	Miscellaneous Services	1,825,067	1,931,407	1,801,414	106,340	(23,653)	1,825,067	1,988,845	1,801,414	163,778	(23,653)
39	-	(0)	(39)	(39)	Treatment & Transportation	9,599	4,628	9,827	(4,971)	228	9,599	12,000	9,827	2,401	228
490,000	490,000	731,096	-	241,096	Depreciation and Amortization	5,880,000	5,880,000	5,864,433	-	(15,567)	5,880,000	5,880,000	5,864,433	-	(15,567)
2,853,590	2,892,000	2,807,684	38,410	(45,906)	Total Operating Expenses	23,728,128	23,795,872	23,053,697	67,744	(674,431)	23,728,128	23,634,713	23,053,697	(93,415)	(674,431)
436,267	389,227	1,335,271	47,040	(899,004)	Operating Income	14,902,563	14,759,450	13,753,913	143,113	1,148,650	14,902,563	13,955,199	13,753,913	947,364	1,148,650
-	-	-	-	-	Non-Operating Revenues (Expenses)										
2,136	1,000	29,753	1,136	(27,617)	Tapping and Capital Recovery fees	601,436	572,060	563,922	29,376	37,514	601,436	324,000	563,922	277,436	37,514
580	1,000	966	(420)	(386)	Meter Sales	22,466	22,856	8,397	(390)	14,069	22,466	12,000	8,397	10,466	14,069
6,372	3,000	515,202	3,372	(508,830)	Inspection and Plan Reviews	387,224	384,624	539,698	2,600	(152,474)	387,224	207,000	539,698	180,224	(152,474)
-	-	361,572	-	(361,572)	Project Reimbursements	26,340	19,231	372,527	7,109	(346,187)	26,340	1,645,000	372,527	(1,618,660)	(346,187)
201,576	200,000	249,744	1,576	(48,168)	Interest Income	1,193,573	1,178,894	1,047,630	14,679	145,943	1,193,573	400,000	1,047,630	793,573	145,943
6,952	1,000	156,396	5,952	(149,444)	Other Income	63,559	40,075	200,818	23,484	(137,259)	63,559	22,000	200,818	41,559	(137,259)
(2,544,600)	(2,549,000)	(3,380,343)	4,400	835,743	Interest Expense	(18,487,424)	(18,491,360)	(18,810,413)	3,936	322,989	(18,487,424)	(18,956,576)	(18,810,413)	469,152	322,989
(61,659)	(50,000)	(1,649,761)	(11,659)	1,588,102	Other Expense	(812,088)	(771,833)	(3,810,644)	(40,255)	2,998,556	(812,088)	(1,645,000)	(3,810,644)	832,912	2,998,556
(2,388,643)	(2,393,000)	(3,716,471)	4,357	1,327,828	Total Non-Operating Revenues (Expenses)	(17,004,914)	(17,045,453)	(19,888,065)	40,539	2,883,151	(17,004,914)	(17,991,576)	(19,888,065)	986,662	2,883,151
(1,952,376)	(2,003,773)	(2,381,200)	51,397	428,824	Net Income Before Capital Contributions	(2,102,351)	(2,286,003)	(6,134,152)	183,652	4,031,801	(2,102,351)	(4,036,377)	(6,134,152)	1,934,026	4,031,801
-	-	-	-	-	Capital Contributions	-	-	-	-	-	-	-	-	-	-
<u>(1,952,376)</u>	<u>(2,003,773)</u>	<u>(2,381,200)</u>	<u>51,397</u>	<u>428,824</u>	NET INCOME	<u>(2,102,351)</u>	<u>(2,286,003)</u>	<u>(6,134,152)</u>	<u>183,652</u>	<u>4,031,801</u>	<u>(2,102,351)</u>	<u>(4,036,377)</u>	<u>(6,134,152)</u>	<u>1,934,026</u>	<u>4,031,801</u>

LEHIGH COUNTY AUTHORITY
FINANCIAL STATEMENTS - CITY DIVISION
DECEMBER 2019

MONTH					DECEMBER 2019	YEAR-TO-DATE					FULL YEAR				
Actual	Forecast	Prior Yr	FC Var	PY Var	CASH FLOW STATEMENT	Actual	Forecast	Prior Yr	FC Var	PY Var	Actual	Budget	Prior Yr	Bud Var	PY Var
Cash Flows From Operating Activities															
3,289,857	3,281,227	4,142,955	8,630	(853,098)	Operating Revenues	38,630,691	38,555,322	36,807,610	75,369	1,823,081	38,630,691	37,589,912	36,807,610	1,040,779	1,823,081
(2,363,590)	(2,402,000)	(2,076,588)	38,410	(287,002)	Operating Expenses (ex D&A)	(17,848,128)	(17,915,872)	(17,189,264)	67,744	(658,864)	(17,848,128)	(17,754,713)	(17,189,264)	(93,415)	(658,864)
768,205	759,000	4,686,104	9,205	(3,917,899)	Non-Cash Working Capital Changes	(4,585)	808	3,795,284	(5,393)	(3,799,869)	(4,585)	-	3,795,284	(4,585)	(3,799,869)
1,694,472	1,638,227	6,752,471	56,245	(5,057,999)	Net Cash Provided by (Used in) Operating Activities	20,777,978	20,640,258	23,413,630	137,720	(2,635,652)	20,777,978	19,835,199	23,413,630	942,779	(2,635,652)
Cash Flows From Financing Activities															
-	-	-	-	-	Capital Contributions	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	Proceeds New Borrowing	-	-	18,735,000	-	(18,735,000)	-	-	18,735,000	-	(18,735,000)
(6,646,575)	(6,651,288)	(6,523,861)	4,713	(122,714)	Interest Payments	(13,426,458)	(13,429,966)	(13,321,283)	3,508	(105,175)	(13,426,458)	(14,956,576)	(13,321,283)	1,530,118	(105,175)
(1,245,000)	(1,245,000)	(18,735,000)	-	17,490,000	Principal Payments	(1,245,000)	(1,245,000)	(18,735,000)	-	17,490,000	(1,245,000)	-	(18,735,000)	(1,245,000)	17,490,000
(7,891,575)	(7,896,288)	(25,258,861)	4,713	17,367,286	Net Cash Provided by (Used in) Financing Activities	(14,671,458)	(14,674,966)	(13,321,283)	3,508	(1,350,175)	(14,671,458)	(14,956,576)	(13,321,283)	285,118	(1,350,175)
Cash Flows from Capital and Related Activities															
16,040	6,000	702,317	10,040	(686,277)	Non-Operating Revenues	1,074,685	1,019,615	1,312,835	55,070	(238,150)	1,074,685	565,000	1,312,835	509,685	(238,150)
-	-	361,572	-	(361,572)	Project Reimbursement	26,340	19,231	372,527	7,109	(346,187)	26,340	1,645,000	372,527	(1,618,660)	(346,187)
-	-	(280,652)	-	280,652	Non-Operating Expenses	(534,234)	(521,361)	(792,212)	(12,873)	257,978	(534,234)	(516,200)	(792,212)	(18,034)	257,978
(370,253)	(219,000)	(2,526,703)	(151,253)	2,156,450	Capital Expenditures	(4,394,642)	(4,280,486)	(7,853,989)	(114,156)	3,459,347	(4,394,642)	(4,845,000)	(7,853,989)	450,358	3,459,347
(354,213)	(213,000)	(1,743,466)	(141,213)	1,389,253	Net Cash Provided By (Used In) Capital and Related Activities	(3,827,851)	(3,763,001)	(6,960,839)	(64,850)	3,132,988	(3,827,851)	(3,151,200)	(6,960,839)	(676,651)	3,132,988
Cash Flows From Investing Activities															
3,940,640	-	-	3,940,640	3,940,640	Investments Converting To Cash	3,940,640	-	4,000,000	3,940,640	(59,360)	3,940,640	-	4,000,000	3,940,640	(59,360)
-	-	-	-	-	Purchased Investments	-	-	-	-	-	-	-	-	-	-
201,576	200,000	249,744	1,576	(48,168)	Interest Income	1,193,573	1,178,894	1,047,630	14,679	145,943	1,193,573	400,000	1,047,630	793,573	145,943
4,142,216	200,000	249,744	3,942,216	3,892,472	Net Cash Provided By (Used In) Investing Activities	5,134,213	1,178,894	5,047,630	3,955,319	86,583	5,134,213	400,000	5,047,630	4,734,213	86,583
<u>(2,409,100)</u>	<u>(6,271,061)</u>	<u>(20,000,113)</u>	<u>3,861,961</u>	<u>17,591,013</u>	FUND NET CASH FLOWS	<u>7,412,882</u>	<u>3,381,185</u>	<u>8,179,138</u>	<u>4,031,697</u>	<u>(766,256)</u>	<u>7,412,882</u>	<u>2,127,423</u>	<u>8,179,138</u>	<u>5,285,459</u>	<u>(766,256)</u>
DEBT SERVICE RATIO															
1,126,176	1,066,495	2,973,876	59,681	(1,847,700)	Total Cash Available For Debt Service	22,623,682	22,394,112	21,521,372	229,570	1,102,310	22,623,682	20,421,285	21,521,372	2,202,397	1,102,310
1,222,627	1,247,086	1,087,312	(24,459)	135,315	Debt Service	14,671,458	14,964,966	13,047,722	(293,508)	1,623,736	14,671,458	14,956,576	13,047,722	(285,118)	1,623,736
<u>0.92</u>	<u>0.86</u>	<u>2.74</u>	<u>0.07</u>	<u>(1.81)</u>	DSCR	<u>1.54</u>	<u>1.50</u>	<u>1.65</u>	<u>0.05</u>	<u>(0.11)</u>	<u>1.54</u>	<u>1.37</u>	<u>1.65</u>	<u>0.18</u>	<u>(0.11)</u>

LEHIGH COUNTY AUTHORITY
FINANCIAL STATEMENTS - CITY DIVISION
DECEMBER 2019

FORECAST VARIANCES - MONTH

INCOME STATEMENT	Actual	Forecast	Variance	Comments
Operating Revenues				
Charges For Services	3,253,936	3,237,890	16,046	
Rent	-	-	-	
Other Income	35,921	43,337	(7,416)	
Total Operating Revenues	<u>3,289,857</u>	<u>3,281,227</u>	<u>8,630</u>	
Operating Expenses				
Salaries and Wages	445,496	455,000	9,504	
General and Administrative	1,079,191	1,065,000	(14,191)	
Utilities	293,032	265,000	(28,032)	
Materials and Supplies	136,367	147,000	10,633	
Miscellaneous Services	409,465	470,000	60,535	Lower spending on maintenance services
Treatment & Transportation	39	-	(39)	
Depreciation and Amortization	490,000	490,000	-	
Total Operating Expenses	<u>2,853,590</u>	<u>2,892,000</u>	<u>38,410</u>	
Operating Income	<u>436,267</u>	<u>389,227</u>	<u>47,040</u>	Higher operating revenue along with lower operating expenses
Non-Operating Revenues (Expenses)				
Tapping and Capital Recovery fees	2,136	1,000	1,136	
Meter Sales	580	1,000	(420)	
Inspection and Plan Reviews	6,372	3,000	3,372	
Project Reimbursements	-	-	-	
Interest Income	201,576	200,000	1,576	
Other Income	6,952	1,000	5,952	
Interest Expense	(2,544,600)	(2,549,000)	4,400	
Other Expense	(61,659)	(50,000)	(11,659)	
Total Non-Operating Revenues (Expenses)	<u>(2,388,643)</u>	<u>(2,393,000)</u>	<u>4,357</u>	
Net Income Before Capital Contributions	<u>(1,952,376)</u>	<u>(2,003,773)</u>	<u>51,397</u>	
Capital Contributions	<u>-</u>	<u>-</u>	<u>-</u>	
NET INCOME	<u>(1,952,376)</u>	<u>(2,003,773)</u>	<u>51,397</u>	

FORECAST VARIANCES - MONTH

CASH FLOW STATEMENT	Actual	Forecast	Variance	Comments
Cash Flows From Operating Activities				
Operating Revenues	3,289,857	3,281,227	8,630	
Operating Expenses (ex D&A)	(2,363,590)	(2,402,000)	38,410	
Non-Cash Working Capital Changes	768,205	759,000	9,205	
Net Cash Provided by (Used in) Operating Activities	<u>1,694,472</u>	<u>1,638,227</u>	<u>56,245</u>	Higher operating income
Cash Flows From Financing Activities				
Capital Contributions	-	-	-	
Proceeds New Borrowing	-	-	-	
Interest Payments	(6,646,575)	(6,651,288)	4,713	
Principal Payments	(1,245,000)	(1,245,000)	-	
Net Cash Provided by (Used in) Financing Activities	<u>(7,891,575)</u>	<u>(7,896,288)</u>	<u>4,713</u>	
Cash Flows from Capital and Related Activities				
Non-Operating Revenues	16,040	6,000	10,040	
Project Reimbursement	-	-	-	
Non-Operating Expenses	-	-	-	
Capital Expenditures	(370,253)	(219,000)	(151,253)	Higher project spending
Net Cash Provided By (Used In) Capital and Related Activities	<u>(354,213)</u>	<u>(213,000)</u>	<u>(141,213)</u>	
Cash Flows From Investing Activities				
Investments Converting To Cash	3,940,640	-	3,940,640	Favorable conversion not forecasted
Purchased Investments	-	-	-	
Interest Income	201,576	200,000	1,576	
Net Cash Provided By (Used In) Investing Activities	<u>4,142,216</u>	<u>200,000</u>	<u>3,942,216</u>	
FUND NET CASH FLOWS	<u>(2,409,100)</u>	<u>(6,271,061)</u>	<u>3,861,961</u>	

LEHIGH COUNTY AUTHORITY
CASH & INVESTMENT ANALYSIS
YTD DECEMBER 2019

US DOLLARS	Suburban Water	Suburban Wastewater	City Division	LCA Total
CURRENT YEAR ENDING BALANCES				
Cash				
Unrestricted Operating Cash	9,073,260	2,757,786	3,691,201	15,522,247
Unrestricted Project Cash	2,037,248	4,384,567	169,980	6,591,795
Total Unrestricted Cash	11,110,508	7,142,353	3,861,181	22,114,042
Restricted Cash	1,495,588	337,932	55,676,263	57,509,783
Total Cash	12,606,096	7,480,285	59,537,444	79,623,825
Investments				
Unrestricted Investments	3,136,930	7,757,276	-	10,894,206
Restricted Investments	25,527	-	-	25,527
Total Investments	3,162,457	7,757,276	-	10,919,733
Total Cash + Investments				
Unrestricted	14,247,438	14,899,629	3,861,181	33,008,248
Restricted	1,521,115	337,932	55,676,263	57,535,310
Total	15,768,553	15,237,561	59,537,444	90,543,558

CURRENT YEAR BEGINNING BALANCES				
Cash				
Unrestricted Operating Cash	2,939,660	1,078,715	4,596,706	8,615,081
Unrestricted Project Cash	5,612,619	7,664,337	42,936	13,319,892
Total Unrestricted Cash	8,552,279	8,743,052	4,639,642	21,934,973
Restricted Cash	1,583,700	337,562	47,484,920	49,406,182
Total Cash	10,135,979	9,080,614	52,124,562	71,341,155
Investments				
Unrestricted Investments	4,356,991	6,455,704	-	10,812,695
Restricted Investments	2,239,789	-	3,940,640	6,180,429
Total Investments	6,596,780	6,455,704	3,940,640	16,993,124
Total Cash + Investments				
Unrestricted	12,909,270	15,198,756	4,639,642	32,747,668
Restricted	3,823,489	337,562	51,425,560	55,586,611
Total	16,732,759	15,536,318	56,065,202	88,334,279

NET ACTIVITY - INCREASE (DECREASE)				
Cash				
Unrestricted Operating Cash	6,133,600	1,679,071	(905,505)	6,907,166
Unrestricted Project Cash	(3,575,371)	(3,279,770)	127,044	(6,728,097)
Total Unrestricted Cash	2,558,229	(1,600,699)	(778,461)	179,069
Restricted Cash	(88,112)	370	8,191,343	8,103,601
Total Cash	2,470,117	(1,600,329)	7,412,882	8,282,670
Investments				
Unrestricted Investments	(1,220,061)	1,301,572	-	81,511
Restricted Investments	(2,214,262)	-	(3,940,640)	(6,154,902)
Total Investments	(3,434,323)	1,301,572	(3,940,640)	(6,073,391)
Total Cash + Investments				
Unrestricted	1,338,168	(299,127)	(778,461)	260,580
Restricted	(2,302,374)	370	4,250,703	1,948,699
Total	(964,206)	(298,757)	3,472,242	2,209,279

Days on Hand - Unrestricted Cash	690.74	220.96	78.96	227.26
Days on Hand - Unrestricted Cash + Investments	885.76	460.95	78.96	339.21

Lehigh County Authority

System Operations Review - January 2020

Presented: February 24, 2020

<u>Critical Activities</u>	<u>System</u>	<u>Description</u>	<u>Jan-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	21.12	21.12	21.51	39.0
		Schantz Spring	7.53	7.53	7.77	9.0
		Crystal Spring	3.92	3.92	3.88	4.0
		Little Lehigh Creek	9.67	9.67	9.85	30.0
		Lehigh River	0.00	0.00	0.01	28.0
	Central Lehigh	Total	9.01	9.01	9.75	19.04 MGD Avg
		Feed from Allentown	6.74	6.74	6.93	7.0 MGD Avg 10.5 MGD Max
		Well Production (CLD)	2.27	2.27	2.80	8.54 MGD Avg
		Sum of all (12) other Suburban Water Systems	0.15	0.15	0.17	1.71 Sum of all wells
Wastewater Treatment		Kline's Island	32.85	32.85	37.63	40.0
		Pretreatment Plant	4.89	4.89	5.88	5.75 (design capacity)
		Sum of all (5) other Suburban WW Systems	0.20	0.20	0.19	0.36
			<u>Jan-20</u>	<u>2020 Totals</u>	<u>2019 Totals</u>	<u>2018 Totals</u>
Precipitation Totals (inches)			2.53	2.53	60.66	66.96
Compliance Reports Submitted to Allentown			29	29	278	285
Notices of Violation (NOVs)		(Allentown + Suburban)	0	0	1	1
Sanitary Sewer Overflows (SSOs)/Bypasses		(Allentown + Suburban)	1	1	37	78
Main Breaks Repaired		Allentown	1	1	20	33
		Suburban	2	2	12	23
Customer Service Phone Inquiries		(Allentown + Suburban)	2,012	2,012	22,992	26,440
Water Shutoffs for Non-Payment		(Allentown + Suburban)	150	150	1,956	1,838
Injury Accidents		(Allentown + Suburban)	2	2	10	14
Emergency Declarations		Allentown	0	\$0	(2) @ \$152,053	(5) @ \$76,469
		Suburban	0	\$0	(1) @ \$19,335	(1) @ \$21,197

Significant Repairs/Upgrades: Nothing to report.

Description of NOVs and/or SSOs: There was one bypass during January 2020, occurring at Heidelberg Heights WWTP on January 25, 2020. There were no SSOs or NOVs for either system during January, 2020.

Other Highlights: Little Lehigh Creek Watershed monitoring and teaming with USGS continues to progress well. Existing groundwater monitoring wells LE860, LE861 and LE862 have all been found. USGS is currently assessing the viability of revitalizing all (3) of these monitoring wells. A surface water flow monitoring station on the Cedar Creek near the confluence with the Little Lehigh Creek, another on the Little Lehigh Creek near Trexlertown, and a third on the Schantz Spring bypass line which is the headwaters of Cedar Creek, have all been set up and are currently collecting data onto the USGS website. Additional GW and SW monitoring sites are being researched by USGS presently.