LEHIGH COUNTY AUTHORITY FINANCIAL STATEMENTS OCTOBER 2021

LEHIGH COUNTY AUTHORITY FINANCIAL STATEMENTS - SUMMARY For the Period Ended October 31, 2021

Income Statement Suburban Water Suburban Wastewater City Division Total LCA

Cash Flow Statement Suburban Water Suburban Wastewater City Division Total LCA

Debt Service Coverage Ratio Suburban Water Suburban Wastewater City Division

							Consolida	ted Financial Sta	atements						
			Month					Year To Date					FULL YEAR		
Actua	al Q4	4 FC	Prior Year	FC Var	PY Var	Actual	Q4 FC	Prior Year	FC Var	PY Var	Q4 FC	Budget	Prior Year	Bud Var	PY Var
1,12	3,039 1	1,123,039	549,650	-	573,388	1,737,342	1,737,342	1,685,867		51,475	1,161,034	183,548	456,932	977,486	704,102
17-	4,492	174,492	(426,835)		601,327	1,696,965	1,696,965	4,041,673		(2,344,708)	452,023	1,175,879	2,724,420	(723,856)	(2,272,397
53	9,925	539,925	(272,951)	-	812,876	5,316,729	5,316,729	(4,960,558)	-	10,277,287	3,008,304	865,692	(4,289,351)	2,142,612	7,297,656
1,83	7,456 1	1,837,456	(150,135)	-	1,987,591	8,751,036	8,751,036	766,983	-	7,984,053	4,621,361	2,225,119	(1,107,999)	2,396,242	5,729,360
(1,48)	0,079) (1	1,480,079)	(922,126)	-	(557,953)	(1,107,072)	(1,107,072)	(2,014,093)	-	907,022	(1,690,748)	(3,490,153)	(3,715,921)	1,799,405	2,025,173
(43)	9,464)	(439,464)	772,833	-	(1,212,297)	(147,923)	(147,923)	(1,201,605)	-	1,053,683	2,511,826	2,321,828	398,089	189,999	2,113,737
1,66	9,962 1	1,669,962	1,703,492		(33,530)	12,975,733	12,975,733	3,562,256	-	9,413,477	5,366,312	4,663,547	2,036,187	702,764	3,330,125
(24	9,580)	(249,580)	1,554,199	(0)	(1,803,779)	11,720,739	11,720,739	346,558	-	11,374,181	6,187,390	3,495,222	(1,281,645)	2,692,168	7,469,035
	5.40	5.40	2.80	-	2.60	1.88	1.88	1.56	-	0.32	1.69	1.20	1.26	0.50	0.43
	9.43	9.43	(0.45)	(0.00)	9.88	9.36	9.36	13.66	-	(4.30)	8.99	8.17	12.54	0.82	(3.55)
	2.04	2.04	1.74	-	0.30	1.92	1.92	1.47		0.45	1.73	1.62	1.43	0.11	0.31

LEHIGH COUNTY AUTHORITY CONSOLIDATED FINANCIAL STATEMENTS For the Period Ended October 31, 2021

								Consolidated Fir	nancial Statements							
		Mon	th			Year To	Date			Q4 FULL YEAR	R FORECAST			Full Yea	Budget	
STATEMENTS OF ACTIVITIES Operating Revenues:	Sub W	Sub WW	City	LCA	Sub W	Sub WW	City	LCA	Sub W	Sub WW	City	LCA	Sub W	Sub WW	City	LCA
User Charges	1,253,514	1.416.377	3.548.558	6,218,449	10.376.000	14.963.474	35.201.735	60,541,209	12.152.426	17,553,369	42,583,934	72,289,730	11.799.441	19.166.369	41.996.514	72.962.324
Connection & System Charges	770,050	155,636	165,520	1,091,205	1,399,970	965,404	3,192,105	5,557,479	1,557,570	1,222,058	3,534,977	6,314,605	912,039	865,588	3,947,981	5,725,607
Other Miscellaneous Revenues	4,075	45	4,170	8,290	52,439	45,526	100,270	198,234	70,543	89,061	148,010	307,614	30,944	628	59,249	90,821
Total Operating Revenues	2,027,638	1,572,058	3,718,248	7,317,944	11,828,409	15,974,403	38,494,110	66,296,922	13,780,539	18,864,488	46,266,921	78,911,948	12,742,423	20,032,585	46,003,744	78,778,752
Operating Expenses:																
Personnel	230.121	116,270	877.595	1.223.986	2.593.988	1.079.659	8.788.627	12.462.274	3.243.467	1.291.454	11.143.099	15.678.020	3,289,603	1.760.954	11.561.494	16.612.051
Shared Services - General & Administrative	(21,857)	(5,126)	70,086	43,103	436,348	181,522	1,282,417	1,900,286	533,673	210,300	1,528,879	2,272,851	663,734	155,415	1,739,417	2,558,565
Utilities	34,675	22,971	149,550	207,196	368,967	236,704	1,534,043	2,139,714	442,609	289,430	1,817,804	2,549,843	543,917	449,484	2,156,620	3,150,021
Materials and Supplies	36,801	23,193	124,163	184,157	320,800	130,194	1,154,318	1,605,312	385,268	204,226	1,445,556	2,035,049	501,582	500,563	1,765,642	2,767,787
Miscellaneous Services	310,226	564,134	72,030	946,391	2,971,307	5,434,917	999,824	9,406,048	3,649,091	6,481,831	1,717,875	11,848,797	3,564,076	6,358,021	1,979,996	11,902,093
Treatment and Transportation Depreciation and Amortization	217.141	275,000 384,727	491.154	275,000 1,093,022	2.171.410	3,165,759 3,847,270	5,813 4.911.540	3,171,572 10,930,220	2,948,963	3,770,759 5,937,183	12,920 6,117,396	3,783,679 15,003,542	2,605,699	3,977,539 4,616,783	12,000 5,893,862	3,989,539 13,116,343
Major Maintenance Expenses	1,364	4,722	6,502	12,588	4,981	75,210	668.085	748,277	4,981	84,654	2,726,226	2,815,862	3,400	1,000,000	2,652,924	3,656,324
Other Miscellaneous	-	-	4,884	4,884	-	-	7,540	7,540	-		7,540	7,540	74,864	46,422	13,972	135,258
Total Operating Expenses	808,472	1,385,891	1,795,965	3,990,328	8,867,800	14,151,236	19,352,207	42,371,243	11,208,051	18,269,837	26,517,295	55,995,183	11,246,874	18,865,181	27,775,927	57,887,982
Net Operating Profit	1,219,166	186,167	1,922,283	3,327,616	2,960,609	1,823,168	19,141,903	23,925,679	2,572,488	594,652	19,749,626	22,916,765	1,495,549	1,167,404	18,227,817	20,890,770
Non-Operating Income (Expense)																
Interest Income	3,721	9,172	377	13,270	40,149	74,368	2,176	116,693	48,357	87,017	2,930	138,304	94,327	190,471	172,960	457,758
Interest (Expense)	(98,198)	(15,378)	(1,382,735)	(1,496,311)	(1,112,288)	(155,511)	(13,827,350)	(15,095,149)	(1,308,685)	(184,586)	(16,744,251)	(18,237,522)	(1,406,328)	(181,995)	(17,535,086)	(19,123,409)
Other Miscellaneous	(1,651)	(5,469)	-	(7,119)	(151,127)	(45,060)	-	(196,187)	(151,127)	(45,060)	-	(196,187)	-	-	-	-
Net Non-Operating Income (Expense)	(96,127)	(11,675)	(1,382,358)	(1,490,160)	(1,223,266)	(126,203)	(13,825,174)	(15,174,643)	(1,411,454)	(142,629)	(16,741,321)	(18,295,404)	(1,312,001)	8,475	(17,362,125)	(18,665,651)
Net Income (Loss)	1,123,039	174,492	539,925	1,837,456	1,737,342	1,696,965	5,316,729	8,751,036	1,161,034	452,023	3,008,304	4,621,361	183,548	1,175,879	865,692	2,225,119
CASH FLOW STATEMENT																
Cash Flows From Operating Activities																
Operating Revenues	2,027,638	1,572,058	3,718,248	7,317,944 (2,897,306)	11,828,409 (6,696,390)	15,974,403	38,494,110	66,296,922	13,780,539	18,864,488 (12,332,654)	46,266,921 (20,399,899)	78,911,948	12,742,423	20,032,585 (14,248,398)	46,003,744 (21,882,064)	78,778,752
Operating Expenses (ex D&A) Non-Cash Working Capital Changes	(591,331) (1,062,186)	(1,001,164) (782,623)	(1,304,811) (619,697)	(2,464,505)	(2,216,796)	(10,303,966) (1,860,673)	(14,440,667) (2,343,196)	(31,441,023) (6,420,666)	(8,259,088) (286,829)	768,490	48,682	(40,991,641) 530,342	(8,641,176) 3,418	(14,246,396)	50,001	(44,771,639) 53,419
Net Cash Provided by (Used in) Operating Activities	374,121	(211,729)	1,793,741	1,956,133	2,915,223	3,809,765	21,710,246	28,435,234	5,234,622	7,300,324	25,915,703	38,450,649	4,104,666	5,784,186	24,171,680	34,060,532
Cash Flows From Financing Activities																
Capital Contributions	-	-	-	-		-	-			-	-		-	-		
Proceeds New Borrowing Interest Payments	(11,941)	(12,452)		(24,393)	21,679,902 (853,581)	(135,508)	(5,772,543)	21,679,902 (6,761,632)	21,679,902 (1,240,345)	(180,703)	(11,565,086)	21,679,902 (12,986,133)	(1,406,328)	(181,995)	2,000,000 (11,565,086)	2,000,000 (13,153,409)
Principal Payments	(1.105.383)	(46.065)	-	(1.151.449)	(21.866,276)	(456,958)	(5,772,543)	(22.323.234)	(23.636.651)	(550,392)	(2.660.831)	(26.847.874)	(2.092.818)	(549.034)	(2.660.831)	(5.302.683)
Net Cash Provided by (Used in) Financing Activities	(1,117,324)	(58,517)	-	(1,175,842)	(1,039,955)	(592,466)	(5,772,543)	(7,404,964)	(3,197,094)	(731,095)	(14,225,917)	(18,154,106)	(3,499,146)	(731,029)	(12,225,917)	(16,456,092)
Cash Flows from Capital and Related Activities					(,,				(-, - , ,						. , -,- ,	, ., , .
Non-Operating Income (Expenses)	(1,651)	(5,469)	.	(7,119)	(151,127)	(45,060)	(1,243,524)	(1,439,711)	(151,127)	(45,060)	(1,243,524)	(1,439,711)			(1,230,600)	(1,230,600)
Capital Expenditures, net Net Cash Provided By (Used In) Capital and Related Activ	(738,946) (740,597)	(172,921)	(124,155) (124,155)	(1,036,022)	(2,871,044) (3,022,170)	(2,531,529) (2,576,589)	(1,720,622)	(7,123,195) (8,562,906)	(3,625,207)	(3,236,360) (3,281,420)	(5,082,880) (6,326,404)	(11,944,447) (13,384,158)	(4,190,000)	(2,921,800)	(6,224,576) (7,455,176)	(13,336,376)
Cash Flows From Investing Activities	(740,597)	(170,309)	(124,155)	(1,043,142)	(3,022,170)	(2,576,569)	(2,964,146)	(8,362,900)	(3,776,333)	(3,261,420)	(0,320,404)	(13,364,136)	(4, 190,000)	(2,921,000)	(7,455,176)	(14,566,976)
Investments Converting To Cash	249,000		-	249,000	493,682	2,103,000	-	2,596,682	493,700	2,103,000	-	2,596,700	-	-	-	-
Purchased Invesments	(249,000)	-	-	(249,000)	(494,000)	(2,966,000)	-	(3,460,000)	(494,000)	(2,966,000)	-	(3,460,000)	-	-	-	-
Interest Income	3,721	9,172	377	13,270	40,149	74,368	2,176	116,693	48,357	87,017	2,930	138,304	94,327	190,471	172,960	457,758
Net Cash Provided By (Used In) Investing Activities	3,721	9,172	377	13,270	39,831	(788,632)	2,176	(746,625)	48,057	(775,983)	2,930	(724,996)	94,327	190,471	172,960	457,758
FUND NET CASH FLOWS	(1,480,079)	(439,464)	1,669,962	(249,580)	(1,107,072)	(147,923)	12,975,733	11,720,739	(1,690,748)	2,511,826	5,366,312	6,187,390	(3,490,153)	2,321,828	4,663,547	3,495,222
DEBT SERVICE RATIO																
Debt Service Ratio (Indenture Based)																
Total Operating Revenues	1,253,514	1,416,377	3,548,558	6,218,449	10,376,000	14,963,474	35,201,735	60,541,209	12,152,426	17,553,369	42,583,934	72,289,730	11,799,441	19,166,369	41,996,514	72,962,324
Total Operating Expenses (Cash Based)	(591,331) 3,721	(1,001,164) 9,172	(1,304,811) 377	(2,897,306) 13,270	(6,696,390) 40,149	(10,303,966) 74,368	(14,440,667) 2,176	(31,441,023) 116,693	(8,259,088) 48,357	(12,332,654) 87,017	(20,399,899) 2,930	(40,991,641) 138,304	(8,641,176) 94,327	(14,248,398) 190,471	(21,882,064) 172,960	(44,771,639) 457,758
Interest Income Annual Lease Payment (City)	3,721	9,172	3//	13,270	40,149	74,300	(1,243,524)	(1,243,524)	46,357	67,017	(1,243,524)	(1,243,524)	94,327	190,471	(1,230,600)	(1,230,600)
Total Non-Operating Revenues (Expenses)	772,474	150,212	169,690	1,092,376	1,301,282	965,869	3,292,375	5,559,526	1,476,986	1,266,059	3,682,987	6,426,031	942,983	866,216	4,007,230	5,816,428
Cash Available For Debt Service	1,438,378	574,597	2,413,814	4,426,789	5,021,041	5,699,746	22,812,095	33,532,881	5,418,681	6,573,792	24,626,427	36,618,901	4,195,575	5,974,657	23,064,040	33,234,271
Interest Paid	103,362	15,059	963,757	1,082,178	1,033,621	150,586	9,637,572	10,821,778	1,240,345	180,703	11,565,086	12,986,133	1,406,328	181,995	11,565,086	13,153,409
Debt Retirement (Principal Payments)	163,062	45,866	221,736	430,664	1,630,624	458,660	2,217,359	4,306,644	1,956,749	550,392	2,660,831	5,167,972	2,092,818	549,034	2,660,831	5,302,683
Total Debt Service	266,424	60,925	1,185,493	1,512,842	2,664,245	609,246	11,854,931	15,128,421	3,197,094	731,095	14,225,917	18,154,106	3,499,146	731,029	14,225,917	18,456,092
Debt Service Ratio	5.40	9.43	2.04	2.93	1.88	9.36	1.92	2.22	1.69	8.99	1.73	2.02	1.20	8.17	1.62	1.80

LEHIGH COUNTY AUTHORITY FINANCIAL STATEMENTS - SUBURBAN WATER For the Period Ended October 31, 2021

							Su	ıburban - Water							
			Month					Year To Date					Full Year		
STATEMENTS OF ACTIVITIES Operating Revenues:	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
User Charges Connection & System Charges	1,253,514 770,050	1,253,514 770,050	1,101,102 53,945	:	152,412 716,105	10,376,000 1,399,970	10,376,000 1,399,970	9,087,775 703,451	-	1,288,225 696,519	12,152,426 1,557,570	11,799,441 912,039	10,866,675 860,596	352,985 645,531	1,285,751 696,974
Other Miscellaneous Revenues	4,075	4,075	4,265	-	(190)	52,439	52,439	21,445	-	30,994	70,543	30,944	105,508	39,599	(34,965)
Total Operating Revenues	2,027,638	2,027,638	1,159,312	-	868,326	11,828,409	11,828,409	9,812,671	-	2,015,738	13,780,539	12,742,423	11,832,779	1,038,115	1,947,760
Operating Expenses:															
Personnel	230,121	230,121	91,816	-	(138,305)	2,593,988	2,593,988	1,781,700	-	(812,288)	3,243,467	3,289,603	2,576,812	46,136	(666,655)
Shared Services - General & Administrative Utilities	(21,857) 34,675	(21,857) 34.675	(122,602) 33,572		(100,745) (1,103)	436,348 368.967	436,348 368.967	252,117 344.132	- :	(184,231) (24,835)	533,673 442,609	663,734 543,917	300,465 419,493	130,061 101,308	(233,208)
Materials and Supplies	36,801	36,801	37,328	-	526	320,800	320,800	242,816	-	(77,984)	385,268	501,582	279,430	116,314	(105,838)
Miscellaneous Services	310,226	310,226	229,161	-	(81,065)	2,971,307	2,971,307	2,256,628	-	(714,679)	3,649,091	3,564,076	3,645,096	(85,015)	(3,995)
Treatment and Transportation Depreciation and Amortization	- 217,141	217,141	223,051		5.910	2,171,410	2,171,410	2,203,051		31,641	2,948,963	2.605.699	2,948,963	(343,264)	(0)
Major Maintenance Expenses	1,364	1,364	(325)	-	(1,689)	4,981	4,981	8,419	-	3,438	4,981	3,400	-,-,-,	(1,581)	(4,981)
Other Miscellaneous	808,472	808,472	492,002	<u> </u>	(316,470)	8,867,800	8,867,800	7,088,863	<u> </u>	(1,778,937)	11,208,051	74,864 11,246,874	10,170,259	74,864 38,824	(1,037,792)
Total Operating Expenses	000,472	000,472	492,002		(316,470)	0,007,000	0,007,000	7,000,003		(1,776,937)	11,206,051	11,240,074	10,170,259	30,024	(1,037,792)
Net Operating Profit	1,219,166	1,219,166	667,310	-	551,856	2,960,609	2,960,609	2,723,808	-	236,801	2,572,488	1,495,549	1,662,520	1,076,939	909,967
Non-Operating Income (Expense)															
Interest Income Interest (Expense)	3,721	3,721	4,327 (121,644)		(605) 23,445	40,149	40,149 (1,112,288)	66,415 (1,106,302)	-	(26,267) (5,986)	48,357	94,327 (1,406,328)	74,821 (1,442,776)	(45,970) 97,643	(26,464) 134,091
Other Miscellaneous	(98,198) (1,651)	(98,198) (1,651)	(343)		(1.308)	(1,112,288) (151,127)	(1,112,200)	1.947		(153,073)	(1,308,685) (151,127)	(1,406,326)	162,366	(151,127)	(313,493)
Net Non-Operating Income (Expense)	(96,127)	(96,127)	(117,659)	-	21,532	(1,223,266)	(1,223,266)	(1,037,940)	-	(185,326)	(1,411,454)	(1,312,001)	(1,205,589)	(99,453)	(205,865)
Net Income (Loss)	1,123,039	1,123,039	549,650	-	573,388	1,737,342	1,737,342	1,685,867	-	51,475	1,161,034	183,548	456,932	977,486	704,102
CASH FLOW STATEMENT															
Cash Flows From Operating Activities	0.007.000	0.007.000	4.450.040		000.000	44 000 400	44 000 400	0.040.074		0.045.700	40 700 500	40.740.400	44 000 770	4 000 445	4 0 47 700
Operating Revenues Operating Expenses (ex D&A)	2,027,638 (591,331)	2,027,638 (591,331)	1,159,312 (268,951)		868,326 (322,380)	11,828,409 (6,696,390)	11,828,409 (6,696,390)	9,812,671 (4,885,812)		2,015,738 (1,810,579)	13,780,539 (8,259,088)	12,742,423 (8,641,176)	11,832,779 (7,221,296)	1,038,115 382,088	1,947,760 (1,037,792)
Non-Cash Working Capital Changes	(1,062,186)	(1,052,420)	(1,235,347)	(9,766)	173,161	(2,216,796)	(2,114,046)	(838,270)	(102,750)	(1,378,526)	(286,829)	3,418	(87,537)	(290,247)	(199,292)
Net Cash Provided by (Used in) Operating Activities Cash Flows From Financing Activities	374,121	383,887	(344,986)	(9,766)	719,107	2,915,223	3,017,972	4,088,589	(102,750)	(1,173,366)	5,234,622	4,104,666	4,523,946	1,129,956	710,676
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-		-	-
Proceeds New Borrowing				-		21,679,902	21,679,902		-	21,679,902	21,679,902			21,679,902	21,679,902
Interest Payments Principal Payments	(11,941) (1,105,383)	(17,013) (1,110,077)	(4,010) (31,008)	5,072 4,694	(7,932) (1,074,376)	(853,581) (21,866,276)	(938,177) (21,884,448)	(752,459) (1,381,098)	84,596 18,172	(101,122) (20,485,178)	(1,240,345) (23,636,651)	(1,406,328) (2,092,818)	(1,756,050) (2,081,390)	165,983 (21,543,833)	515,705 (21,555,261)
Net Cash Provided by (Used in) Financing Activities	(1,117,324)	(1,127,090)	(35,017)	9,766	(1,082,307)	(1,039,955)	(1,142,722)	(2,133,557)	102,767	1,093,602	(3,197,094)	(3,499,146)	(3,837,440)	302,052	640,347
Cash Flows from Capital and Related Activities	4		4 \		44	4									,
Non-Operating Income (Expenses) Capital Expenditures, net	(1,651) (738,946)	(1,651) (738,946)	(343) (546,107)		(1,308) (192,839)	(151,127) (2.871.044)	(151,127) (2.871.044)	1,947 (4,286,805)		(153,073) 1,415,761	(151,127) (3,625,207)	(4,190,000)	162,366 (5,043,931)	(151,127) 564,793	(313,493) 1.418.724
Net Cash Provided By (Used In) Capital and Related Activities	(740,597)	(740,597)	(546,450)	-	(194,147)	(3,022,170)	(3,022,170)	(4,284,858)	-	1,262,688	(3,776,333)	(4,190,000)	(4,881,565)	413,667	1,105,231
Cash Flows From Investing Activities	040.000	040.000			040.000	400.000	400 700	0.007.000	(40)	(4.700.040)	400 700		0.000.000	400.700	(4.000.000)
Investments Converting To Cash Purchased Invesments	249,000 (249,000)	249,000 (249,000)		-	249,000 (249,000)	493,682 (494,000)	493,700 (494,000)	2,227,000 (1,977,682)	(18)	(1,733,318) 1,483,682	493,700 (494,000)		2,382,000 (1,977,682)	493,700 (494,000)	(1,888,300) 1,483,682
Interest Income	3,721	3,721	4,327	-	(605)	40,149	40,149	66,415	-	(26,267)	48,357	94,327	74,821	(45,970)	(26,464)
Net Cash Provided By (Used In) Investing Activities	3,721	3,721	4,327	-	(605)	39,831	39,849	315,733	(18)	(275,902)	48,057	94,327	479,138	(46,270)	(431,081)
FUND NET CASH FLOWS	(1,480,079)	(1,480,079)	(922,126)	-	(557,953)	(1,107,072)	(1,107,072)	(2,014,093)	-	907,022	(1,690,748)	(3,490,153)	(3,715,921)	1,799,405	2,025,173
DEBT SERVICE RATIO															
Debt Service Ratio (Indenture Based) User Charges	1,253,514	1,253,514	1,101,102		152,412	10,376,000	10,376,000	9,087,775		1,288,225	12,152,426	11,799,441	10,866,675	352,985	1,285,751
Operating Expenses (Cash Based)	(591,331)	(591,331)	(268,951)		(322,380)	(6,696,390)	(6,696,390)	(4,885,812)		(1,810,579)	(8,259,088)	(8,641,176)	(7,221,296)	382,088	(1,037,792)
Interest Income	3,721	3,721	4,327	-	(605)	40,149	40,149	66,415	-	(26,267)	48,357	94,327	74,821	(45,970)	(26,464)
Annual Lease Payment (City) Non-Operating Revenues (Expenses)	- 772.474	- 772,474	57,867		714.607	1,301,282	1,301,282	726,843		- 574,440	1,476,986	942.983	1,128,470	534.003	- 348.516
Cash Available For Debt Service	1,438,378	1,438,378	894,346	-	544,032	5,021,041	5,021,041	4,995,221		25,819	5,418,681	4,195,575	4,848,670	1,223,107	570,011
Interest Paid	103,362	103,362	146,338		(42,975)	1,033,621	1,033,621	1,463,375		(429,755)	1,240,345	1,406,328	1,756,050	(165,983)	(515,705)
Debt Retirement (Principal Payments)	163,062	163,062	173,449	-	(10,387)	1,630,624	1,630,624	1,734,492	-	(103,868)	1,956,749	2,092,818	2,081,390	(136,069)	(124,641)
Total Debt Service	266,424	266,424	319,787	-	(53,362)	2,664,245	2,664,245	3,197,867	-	(533,622)	3,197,094	3,499,146	3,837,440	(302,052)	(640,347)
Debt Service Ratio	5.40	5.40	2.80	-	2.60	1.88	1.88	1.56	-	0.32	1.69	1.20	1.26	0.50	0.43

LEHIGH COUNTY AUTHORITY VARIANCE ANALYSIS - MONTH For the Period Ended October 31, 2021

FUND NET CASH FLOWS

				Suburban - Water
STATEMENTS OF ACTIVITIES	Actual	Q4 FC	FC Var	Comments
Operating Revenues:	Actual	Q4 FC	FC Var	Comments
	4 050 544	1 252 514		
User Charges Connection & System Charges	1,253,514 770.050	1,253,514 770,050	-	
Other Miscellaneous Revenues		-,	-	
Total Operating Revenues	4,075 2,027,638	4,075 2,027,638	-	
Operating Expenses:				
Personnel	230,121	230,121	_	
Shared Services - General & Administrative	(21,857)	(21,857)	_	
Utilities	34,675	34,675		
Materials and Supplies	36,801	36,801		
Miscellaneous Services	310,226	310.226	-	
Treatment and Transportation	310,220	310,220	-	
	047.444	047.444	-	
Depreciation and Amortization	217,141	217,141	-	
Major Maintenance Expenses	1,364	1,364	-	
Other Miscellaneous			-	
Total Operating Expenses	808,472	808,472	-	
	1 010 100	1 010 100		
Net Operating Profit	1,219,166	1,219,166	-	
Non-Operating Income (Expense)				
Interest Income	3,721	3,721	-	
Interest (Expense)	(98,198)	(98,198)	-	
Other Miscellaneous	(1,651)	(1,651)	-	
Net Non-Operating Income (Expense)	(96,127)	(96,127)	-	
Net Income (Loss)	1,123,039	1,123,039	-	
CASH FLOW STATEMENT				
Cash Flows From Operating Activities				
Operating Revenues	2,027,638	2,027,638	_	
Operating Expenses (ex D&A)	(591,331)	(591,331)	-	
Non-Cash Working Capital Changes	(1,062,186)	(1,052,420)	(9,766)	
Net Cash Provided by (Used in) Operating Activities	374,121	383,887	(9,766)	
Cash Flows From Financing Activities	Ţ,		(0,1.07)	
Capital Contributions			_	
Proceeds New Borrowing		1		
Interest Payments	(11,941)	(17,013)	5.072	
Principal Payments	(1,105,383)	(1,110,077)	4,694	
Net Cash Provided by (Used in) Financing Activities	(1,105,363)			
	(1,117,324)	(1,127,090)	9,766	
Cash Flows from Capital and Related Activities	(4.654)	(4 CE4)		
Non-Operating Income (Expenses)	(1,651)	(1,651)	-	
Capital Expenditures, net	(738,946)	(738,946)	-	
Net Cash Provided By (Used In) Capital and Related Activities Cash Flows From Investing Activities	(740,597)	(740,597)	-	
Investments Converting To Cash	249,000	249,000	_	
Purchased Invesments				
	(249,000)	(249,000)	-	
Interest Income	3,721	3,721	-	
Net Cash Provided By (Used In) Investing Activities	3,721	3,721	-	

(1,480,079) (1,480,079)

LEHIGH COUNTY AUTHORITY

FINANCIAL STATEMENTS - SUBURBAN WASTEWATER

For the Period Ended October 31, 2021

							Sub	urban - Wastew	ater						
			Month					Year To Date					Full Year		
STATEMENTS OF ACTIVITIES Operating Revenues:	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
User Charges Connection & System Charges	1,416,377 155,636	1,416,377 155,636	1,273,706 152,854	-	142,671 2,782	14,963,474 965,404	14,963,474 965,404	13,325,323 3,414,609	:	1,638,151 (2,449,205)	17,553,369 1,222,058	19,166,369 865,588	16,168,927 3,584,347	(1,613,000) 356,471	1,384,442 (2,362,289)
Other Miscellaneous Revenues	45	45		-	45	45,526	45,526	5,540		39,986	89,061	628	11,694	88,433	77,367
Total Operating Revenues	1,572,058	1,572,058	1,426,559	-	145,498	15,974,403	15,974,403	16,745,472	-	(771,069)	18,864,488	20,032,585	19,764,968	(1,168,097)	(900,480)
Operating Expenses:															
Personnel Shared Services - General & Administrative	116,270 (5,126)	116,270 (5,126)	15,945 (115,124)		(100,325) (109,998)	1,079,659 181,522	1,079,659 181,522	823,631 50,129		(256,028) (131,393)	1,291,454 210,300	1,760,954 155,415	1,292,099 91,502	469,500 (54,885)	645 (118,798)
Utilities	22,971	22,971	25,045	-	2,073	236,704	236,704	243,136	-	6,432	289,430	449,484	296,419	160,055	6,989
Materials and Supplies	23,193	23,193	27,556	-	4,363	130,194	130,194	169,080	-	38,885	204,226	500,563	232,039	296,337	27,813
Miscellaneous Services Treatment and Transportation	564,134 275,000	564,134 275,000	1,273,817 230,543	-	709,683 (44,457)	5,434,917 3,165,759	5,434,917 3,165,759	5,176,887 2.389.695		(258,031) (776,064)	6,481,831 3,770,759	6,358,021 3,977,539	6,243,489 2,906,958	(123,810) 206,780	(238,342) (863,801)
Depreciation and Amortization	384,727	384,727	384,159	-	(568)	3,847,270	3,847,270	3,835,299	-	(11,971)	5,937,183	4,616,783	5,937,183	(1,320,400)	(003,001)
Major Maintenance Expenses	4,722	4,722	212	-	(4,510)	75,210	75,210	32,042	-	(43,168)	84,654	1,000,000	42,698	915,346	(41,956)
Other Miscellaneous Total Operating Expenses	1,385,891	1,385,891	1,842,153		456,261	14,151,236	14,151,236	12,719,899		(1,431,337)	18,269,837	46,422 18,865,181	17,042,387	46,422 595,344	(1,227,450)
Total Operating Expenses	1,365,691	1,303,091	1,042,133	-	430,201	14,151,230	14,151,230	12,719,099	-	(1,431,337)	10,209,037	10,000,101	17,042,367	393,344	(1,227,430)
Net Operating Profit	186,167	186,167	(415,593)	-	601,760	1,823,168	1,823,168	4,025,574	-	(2,202,406)	594,652	1,167,404	2,722,581	(572,752)	(2,127,929)
Non-Operating Income (Expense)															
Interest Income Interest (Expense)	9,172 (15,378)	9,172 (15,378)	12,149 (16,420)		(2,977) 1,042	74,368 (155,511)	74,368 (155,511)	161,330 (167,601)	- :	(86,961) 12,090	87,017 (184,586)	190,471 (181,995)	185,457 (199,707)	(103,453) (2,591)	(98,439) 15,121
Other Miscellaneous	(5,469)	(5,469)	(6,970)	-	1,502	(45,060)	(45,060)	22,371	-	(67,431)	(45,060)	- 1	16,089	(45,060)	(61,150)
Net Non-Operating Income (Expense)	(11,675)	(11,675)	(11,242)	-	(433)	(126,203)	(126,203)	16,100	-	(142,302)	(142,629)	8,475	1,839	(151,104)	(144,468)
Net Income (Loss)	174,492	174,492	(426,835)	-	601,327	1,696,965	1,696,965	4,041,673	-	(2,344,708)	452,023	1,175,879	2,724,420	(723,856)	(2,272,397)
CASH FLOW STATEMENT															
Cash Flows From Operating Activities															
Operating Revenues Operating Expenses (ex D&A)	1,572,058 (1,001,164)	1,572,058 (1,001,164)	1,426,559 (1,457,994)	-	145,498 456,830	15,974,403 (10,303,966)	15,974,403 (10,303,966)	16,745,472 (8,884,600)	-	(771,069) (1,419,366)	18,864,488 (12,332,654)	20,032,585 (14,248,398)	19,764,968 (11,105,204)	(1,168,097) 1,915,745	(900,480) (1,227,450)
Non-Cash Working Capital Changes	(782,623)	(782,623)	1,276,070	-	(2,058,693)	(1,860,673)	(1,860,673)	(2,324,207)	-	463,534	768,490	(0)	(878,011)	768,490	1,646,501
Net Cash Provided by (Used in) Operating Activities	(211,729)	(211,729)	1,244,635	-	(1,456,365)	3,809,765	3,809,765	5,536,665	-	(1,726,901)	7,300,324	5,784,186	7,781,753	1,516,138	(481,428)
Cash Flows From Financing Activities Capital Contributions	_	_								_	_				
Proceeds New Borrowing	-	-		-	-	-	-	-	-	-	-	1		-	-
Interest Payments	(12,452)	(12,452)	(13,511)	-	1,059	(135,508)	(135,508)	(138,444)	-	2,937	(180,703)	(181,995)	(164,692)	1,293	(16,011)
Principal Payments Net Cash Provided by (Used in) Financing Activities	(46,065) (58,517)	(46,065) (58,517)	(45,126) (58,637)	<u> </u>	(939) 120	(456,958) (592,466)	(456,958) (592,466)	(451,544) (589,989)		(5,414) (2,478)	(550,392) (731,095)	(549,034) (731,029)	(542,065) (706,757)	(1,358) (66)	(8,327) (24,338)
Cash Flows from Capital and Related Activities	(30,317)	(30,317)	(30,037)		120	(332,400)	(332,400)	(303,303)		(2,470)	(731,033)	(131,023)	(100,131)	(00)	(24,330)
Non-Operating Income (Expenses)	(5,469)	(5,469)	(6,970)	-	1,502	(45,060)	(45,060)	22,371	-	(67,431)	(45,060)	-	16,089	(45,060)	(61,150)
Capital Expenditures, net Net Cash Provided By (Used In) Capital and Related Activities	(172,921) (178,389)	(172,921) (178,389)	(543,344) (550,314)		370,423 371,925	(2,531,529) (2,576,589)	(2,531,529) (2,576,589)	(6,095,983) (6,073,612)	<u> </u>	3,564,454 3,497,023	(3,236,360) (3,281,420)	(2,921,800) (2,921,800)	(8,381,452) (8,365,363)	(314,560)	5,145,092 5,083,942
Cash Flows From Investing Activities	(170,303)	(170,303)	(550,514)		37 1,923	(2,370,303)	(2,370,303)	(0,073,012)		3,437,023	(3,201,420)	(2,321,000)	(0,303,303)	(339,020)	3,003,342
Investments Converting To Cash	-	-	125,000	-	(125,000)	2,103,000	2,103,000	3,417,000	-	(1,314,000)	2,103,000	-	5,156,000	2,103,000	(3,053,000)
Purchased Invesments Interest Income	9,172	- 9,172	- 12,149	-	(2,977)	(2,966,000) 74,368	(2,966,000) 74,368	(3,653,000) 161,330		687,000 (86,961)	(2,966,000) 87,017	- 190,471	(3,653,000) 185,457	(2,966,000) (103,453)	687,000 (98,439)
Net Cash Provided By (Used In) Investing Activities	9,172	9,172	137,149	-	(127,977)	(788,632)	(788,632)	(74,670)	-	(713,961)	(775,983)	190,471	1,688,457	(966,453)	(2,464,439)
FUND NET CASH FLOWS	(439,464)	(439,464)	772,833	-	(1,212,297)	(147,923)	(147,923)	(1,201,605)	-	1,053,683	2,511,826	2,321,828	398,089	189,999	2,113,737
DEBT SERVICE RATIO															
Debt Service Ratio (Indenture Based)															
User Charges Operating Expenses (Cash Based)	1,416,377 (1,001,164)	1,416,377 (1,001,164)	1,273,706 (1,457,994)		142,671 456,830	14,963,474 (10,303,966)	14,963,474 (10,303,966)	13,325,323 (8,884,600)	•	1,638,151 (1,419,366)	17,553,369 (12,332,654)	19,166,369 (14,248,398)	16,168,927 (11,105,204)	(1,613,000) 1,915,745	1,384,442 (1,227,450)
Interest Income	9,172	9,172	12,149		(2,977)	74,368	74,368	161,330		(86,961)	87,017	190,471	185,457	(103,453)	(98,439)
Annual Lease Payment (City)	-	-	-	-	-	-	-	-		-	-	-	-	-	-
Non-Operating Revenues (Expenses) Cash Available For Debt Service	150,212 574,597	150,212 574,597	145,884 (26,256)	-	4,329 600,853	965,869 5,699,746	965,869 5,699,746	3,442,520 8,044,573		(2,476,651)	1,266,059 6,573,792	866,216 5,974,657	3,612,130 8,861,310	399,843 599,135	(2,346,072)
Cash Avdilable FOI Debt Selvice	574,597	514,591	(20,200)		000,000	5,099,746	5,099,740	0,044,373		(2,344,021)	0,373,792	5,914,051	0,001,310	J99, IJD	(2,207,310)
Interest Paid	15,059	15,166	13,724	(108)	1,334	150,586	150,586	137,243		13,342	180,703	181,995	164,692	(1,293)	16,011
Debt Retirement (Principal Payments) Total Debt Service	45,866 60.925	45,753 60,919	45,172 58,896	113	2.028	458,660 609,246	458,660 609,246	451,721 588,964		6,939 20,282	550,392 731.095	549,034 731,029	542,065 706,757	1,358 66	8,327 24.338
					, , ,						, , , , , ,	,			,
Debt Service Ratio	9.43	9.43	(0.45)	(0.00)	9.88	9.36	9.36	13.66	-	(4.30)	8.99	8.17	12.54	0.82	(3.55)

LEHIGH COUNTY AUTHORITY VARIANCE ANALYSIS - MONTH For the Period Ended October 31, 2021

				Suburban - Wastewater
0747545470 05 407144750		0.4.50		
STATEMENTS OF ACTIVITIES	Actual	Q4 FC	FC Var	Comments
Operating Revenues: User Charges	1,416,377	4 446 277		
		1,416,377 155.636	-	
Connection & System Charges Other Miscellaneous Revenues	155,636 45	155,636	-	
Total Operating Revenues	1,572,058	1,572,058	-	
Total Operating Revenues	1,372,036	1,372,036	-	
Operating Expenses:				
Personnel	116,270	116,270	-	
Shared Services - General & Administrative	(5,126)	(5,126)	-	
Utilities	22,971	22,971	-	
Materials and Supplies	23,193	23,193	-	
Miscellaneous Services	564,134	564,134	-	
Treatment and Transportation	275,000	275,000	-	
Depreciation and Amortization	384,727	384,727	-	
Major Maintenance Expenses	4,722	4,722	-	
Other Miscellaneous	- 4 205 204	- 4 005 004	-	
Total Operating Expenses	1,385,891	1,385,891	-	
Net Operating Profit	186,167	186,167	-	
Non-Operating Income (Expense)				
Interest Income	9.172	9.172	_	
Interest (Expense)	(15,378)	(15,378)	-	
Other Miscellaneous	(5,469)	(5,469)	-	
Net Non-Operating Income (Expense)	(11,675)	(11,675)	-	
Net Income (Loss)	174,492	174,492	-	
CASH FLOW STATEMENT				
Cash Flows From Operating Activities				
Operating Revenues	1,572,058	1,572,058	-	
Operating Expenses (ex D&A)	(1,001,164)	(1,001,164)	-	
Non-Cash Working Capital Changes Net Cash Provided by (Used in) Operating Activities	(782,623)	(782,623)	-	
	(211,729)	(211,729)	-	
Cash Flows From Financing Activities				
Capital Contributions Proceeds New Borrowing	-	-	-	
Interest Payments	(12,452)	(12,452)		
Principal Payments	(46,065)	(46,065)	-	
Net Cash Provided by (Used in) Financing Activities	(58,517)	(58,517)	-	
Cash Flows from Capital and Related Activities	(30,317)	(30,317)	-	
Non-Operating Income (Expenses)	(5,469)	(5,469)		
Capital Expenditures, net	(172,921)	(172,921)		
Net Cash Provided By (Used In) Capital and Related Activities	(178,389)	(178,389)	-	
Cash Flows From Investing Activities	(,,,,,,)	(1.0,000)		
Investments Converting To Cash	-		-	
Purchased Invesments	_	-	_	
Interest Income	9,172	9,172	-	
Net Cash Provided By (Used In) Investing Activities	9,172	9,172	-	
FUND NET CASH FLOWS	(439,464)	(439,464)		
. 5.12 .12. 5.16111 25110	(400,404)	(400,404)		

LEHIGH COUNTY AUTHORITY FINANCIAL STATEMENTS - CITY DIVISION For the Period Ended October 31, 2021

						1		City Division			1		- ""		
•			Month					Year To Date					Full Year		
STATEMENTS OF ACTIVITIES Operating Revenues:	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
User Charges	3,548,558	3,548,558	3,416,284	-	132,275	35,201,735	35,201,735	30,515,572	-	4,686,163	42,583,934	41,996,514	37,983,675	587,420	4,600,259
Connection & System Charges Other Miscellaneous Revenues	165,520 4,170	165,520 4,170	209,605 4,301		(44,085) (131)	3,192,105 100,270	3,192,105 100,270	1,489,794 40,235	- 1	1,702,311 60,035	3,534,977 148,010	3,947,981 59,249	2,768,043 51,620	(413,004) 88,761	766,934 96,390
Total Operating Revenues	3,718,248	3,718,248	3,630,190	-	88,059	38,494,110	38,494,110	32,045,600	-	6,448,509	46,266,921	46,003,744	40,803,338	263,177	5,463,583
On continue Francisco															
Operating Expenses: Personnel	877,595	877,595	1,193,667	_	316,072	8,788,627	8,788,627	9,306,626	_	517,998	11,143,099	11,561,494	11,012,535	418,395	(130,564)
Shared Services - General & Administrative	70,086	70,086	277,173	-	207,087	1,282,417	1,282,417	1,316,922	-	34,505	1,528,879	1,739,417	1,482,737	210,538	(46,142)
Utilities Materials and Supplies	149,550 124,163	149,550 124,163	191,741 165,852	-	42,191 41,689	1,534,043 1,154,318	1,534,043 1,154,318	1,584,367 1,106,220	-	50,324 (48,098)	1,817,804 1,445,556	2,156,620 1,765,642	1,815,047 1,393,271	338,815 320,086	(2,757) (52,285)
Miscellaneous Services	72,030	72,030	103,652	-	32,470	999,824	999,824	1,205,234		205,410	1,717,875	1,979,996	1,958,582	262,121	240,707
Treatment and Transportation	-	-	-	-		5,813	5,813	4,959	-	(854)	12,920	12,000	11,926	(920)	(994)
Depreciation and Amortization Major Maintenance Expenses	491,154 6,502	491,154 6,502	490,000 27,482		(1,154) 20,979	4,911,540 668,085	4,911,540 668,085	4,900,000 2,975,588		(11,540) 2,307,503	6,117,396 2,726,226	5,893,862 2,652,924	6,117,396 4,206,199	(223,534) (73,302)	1,479,973
Other Miscellaneous	4,884	4,884		-	(4,884)	7,540	7,540		-	(7,540)	7,540	13,972		6,432	(7,540)
Total Operating Expenses	1,795,965	1,795,965	2,450,414	-	654,449	19,352,207	19,352,207	22,399,915	-	3,047,709	26,517,295	27,775,927	27,997,693	1,258,631	1,480,398
Net Operating Profit	1.922.283	1.922.283	1.179.776		742.508	19,141,903	19.141.903	9.645.685	-	9,496,218	19,749,626	18.227.817	12.805.645	1.521.809	6,943,981
Non-Operating Income (Expense)															
Interest Income	377	377	556	-	(179)	2,176	2,176	160,930	-	(158,754)	2,930	172,960	162,075	(170,031)	(159,145)
Interest (Expense) Other Miscellaneous	(1,382,735)	(1,382,735)	(1,453,283)	-	70,548	(13,827,350)	(13,827,350)	(14,767,173)	-	939,823	(16,744,251)	(17,535,086)	(17,257,071)	790,835	512,820
Net Non-Operating Income (Expense)	(1,382,358)	(1,382,358)	(1,452,727)	-	70,369	(13,825,174)	(13,825,174)	(14,606,243)	-	781,069	(16,741,321)	(17,362,125)	(17,094,996)	620,804	353,675
Net Income (Loss)	539,925	539,925	(272,951)	=	812,876	5,316,729	5,316,729	(4,960,558)	-	10,277,287	3,008,304	865,692	(4,289,351)	2,142,612	7,297,656
CASH FLOW STATEMENT															
Cash Flows From Operating Activities															
Operating Revenues	3,718,248	3,718,248	3,630,190	-	88,059	38,494,110	38,494,110	32,045,600	-	6,448,509	46,266,921	46,003,744	40,803,338	263,177	5,463,583
Operating Expenses (ex D&A) Non-Cash Working Capital Changes	(1,304,811) (619,697)	(1,304,811) (619,697)	(1,960,414) 187,542	-	655,603 (807,239)	(14,440,667) (2,343,196)	(14,440,667) (2,343,196)	(17,499,915) (2,924,118)	- 0	3,059,249 580,921	(20,399,899) 48,682	(21,882,064) 50,001	(21,880,297) (470,075)	1,482,165 (1,319)	1,480,398 518,757
Net Cash Provided by (Used in) Operating Activities	1,793,741	1,793,741	1,857,318	-	(63,577)	21,710,246	21,710,246	11,621,568	0	10,088,679	25,915,703	24,171,680	18,452,965	1,744,023	7,462,738
Cash Flows From Financing Activities															
Capital Contributions Proceeds New Borrowing			-		-	1						2,000,000		(2,000,000)	-
Interest Payments	-	-	-	-	-	(5,772,543)	(5,772,543)	(6,627,694)	(0)	855,151	(11,565,086)	(11,565,086)	(10,853,413)	-	(711,673)
Principal Payments Net Cash Provided by (Used in) Financing Activities	-				-	(5,772,543)	(5,772,543)	(6,627,694)	- (0)	- 855,151	(2,660,831) (14,225,917)	(2,660,831) (12,225,917)	(2,163,632) (13,017,045)	(2,000,000)	(497,199) (1,208,872)
Cash Flows from Capital and Related Activities						(0,112,040)	(0,112,040)	(0,021,004)	(0)	000,101	(14,220,011)	(12,220,517)	(10,011,040)	(2,000,000)	(1,200,012)
Non-Operating Income (Expenses)	(404.455)	(404.455)	- (454,000)	-		(1,243,524)	(1,243,524)	(4.500.540)	-	(1,243,524)	(1,243,524)	(1,230,600)	(533,258)	(12,924)	(710,266)
Capital Expenditures, net Net Cash Provided By (Used In) Capital and Related Activities	(124,155) (124.155)	(124,155) (124,155)	(154,382) (154,382)		30,227 30,227	(1,720,622) (2,964,146)	(1,720,622) (2,964,146)	(1,592,548) (1,592,548)		(128,074) (1,371,598)	(5,082,880) (6.326,404)	(6,224,576) (7,455,176)	(3,028,551) (3,561,809)	1,141,696 1.128.772	(2,054,329) (2,764,595)
Cash Flows From Investing Activities	, , , , , ,	(, , , , , ,	(- / /			(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		. , , , , , , , ,		7- 77	(1)	.,,	(-,,,	, ,	
Investments Converting To Cash Purchased Invesments	1	- :			1	1	- 1	- 1	- 1	1	1			1	
Interest Income	377	377	556	-	(179)	2,176	2,176	160,930	-	(158,754)	2,930	172,960	162,075	(170,031)	(159,145)
Net Cash Provided By (Used In) Investing Activities	377	377	556	-	(179)	2,176	2,176	160,930	•	(158,754)	2,930	172,960	162,075	(170,031)	(159,145)
FUND NET CASH FLOWS	1,669,962	1,669,962	1,703,492	-	(33,530)	12,975,733	12,975,733	3,562,256	-	9,413,477	5,366,312	4,663,547	2,036,187	702,764	3,330,125
DEBT SERVICE RATIO															
Debt Service Ratio (Indenture Based)	0.540.550	0 = 40 ==0			100.075	05 004 705	05 004 705			4 000 400	40 500 004			507.400	4 000 050
User Charges Operating Expenses (Cash Based)	3,548,558 (1,304,811)	3,548,558 (1,304,811)	3,416,284 (1,960,414)		132,275 655,603	35,201,735 (14,440,667)	35,201,735 (14,440,667)	30,515,572 (17,499,915)		4,686,163 3,059,249	42,583,934 (20,399,899)	41,996,514 (21,882,064)	37,983,675 (21,880,297)	587,420 1,482,165	4,600,259 1,480,398
Interest Income	377	377	556	-	(179)	2,176	2,176	160,930	-	(158,754)	2,930	172,960	162,075	(170,031)	(159,145)
Annual Lease Payment (City)	169,690	169.690	213.906	-	(44,216)	(1,243,524) 3,292,375	(1,243,524) 3,292,375	(533,258) 1.530.029	-	(710,266) 1.762.346	(1,243,524) 3.682.987	(1,230,600) 4.007.230	(533,258) 2.819.663	(12,924) (324,243)	(710,266) 863,324
Non-Operating Revenues (Expenses) Cash AWailable For Debt Service	2,413,814	2,413,814	1,670,332		743,482	3,292,375 22,812,095	3,292,375 22,812,095	1,530,029	-	8,638,737	3,682,987 24,626,427	23,064,040	2,819,663 18,551,858	1,562,388	6,074,570
	000 75-	000 75-	007.00-		70.115	0.007.55	0.007.55	0.070.05		704.40	44 505 0	44 505 05	10.050.11-		744.075
Interest Paid Debt Retirement (Principal Payments)	963,757 221,736	963,757 221,736	887,639 73,534		76,118 148,202	9,637,572 2,217,359	9,637,572 2,217,359	8,876,388 735,338		761,183 1.482,021	11,565,086 2.660.831	11,565,086 2,660,831	10,853,413 2,163,632		711,673 497,199
Total Debt Service	1,185,493	1,185,493	961,173		224,320	11,854,931	11,854,931	9,611,727		2,243,204	14,225,917	14,225,917	13,017,045	-	1,208,872
Debt Service Ratio	2.04	2.04	1.74	-	0.30	1.92	1.92	1.47	-	0.45	1.73	1.62	1.43	0.11	0.31

LEHIGH COUNTY AUTHORITY VARIANCE ANALYSIS - MONTH For the Period Ended October 31, 2021

				-
				_
STATEMENTS OF ACTIVITIES	Actual	Q4 FC	FC Var	Comments
Operating Revenues:				
User Charges	3,548,558	3,548,558	-	
Connection & System Charges	165,520	165,520	-	
Other Miscellaneous Revenues	4,170	4,170	-	
Total Operating Revenues	3,718,248	3,718,248	-	
Operating Expenses:				
Personnel	877,595	877,595	-	
Shared Services - General & Administrative	70,086	70,086	-	
Utilities	149,550	149,550	-	
Materials and Supplies	124,163	124,163	_	
Miscellaneous Services	72,030	72,030	_	
Treatment and Transportation	-		_	
Depreciation and Amortization	491.154	491,154		
Major Maintenance Expenses	6,502	6,502		
Other Miscellaneous	4,884	4,884		
Ottler Miscellarieous	4,004	4,004	-	
Total Operating Evpenses				
Total Operating Expenses	4 705 005	4 705 005		
	1,795,965	1,795,965	-	
Net Operating Profit	1,922,283	1,922,283	-	
Non-Operating Income (Expense)				
Interest Income	377	377	-	
Interest (Expense)	(1,382,735)	(1,382,735)	-	
Other Miscellaneous	-	-	-	
Net Non-Operating Income (Expense)	(1,382,358)	(1,382,358)	-	
Net Income (Loss)	539,925	539,925	-	
CASH FLOW STATEMENT				
Cash Flows From Operating Activities				
Operating Revenues	3,718,248	3,718,248	_	
Operating Expenses (ex D&A)	(1,304,811)	(1,304,811)	_	
Non-Cash Working Capital Changes	(619,697)	(619,697)	-	
11011 Oddit Working Capital Changes	(019,097)	(013,037)	-	
Net Cash Provided by (Used in) Operating Activities	4 700 744	4 700 744		
	1,793,741	1,793,741	-	
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				
Non-Operating Income (Expenses)	-	-	-	
Capital Expenditures, net	(124,155)	(124,155)	-	
Net Cash Provided By (Used In) Capital and Related Activities	(124,155)	(124,155)	-	
Cash Flows From Investing Activities	, , , ,			
Investments Converting To Cash	-	-	-	
Purchased Invesments	_		_	
Interest Income	377	377		
Net Cash Provided By (Used In) Investing Activities	377	377	-	
Her oddin i rovided by (Oded in) investing Addvilles	311	3,1	-	
FUND NET CASH FLOWS	1,669,962	1,669,962	_	
FUND NET CASH FLOWS	1,009,902	1,009,902		

City Division

LEHIGH COUNTY AUTHORITY CASH & INVESTMENT SUMMARY For the Period Ended October 31, 2021

		Subur Wat				Subur Wastey				Cit Divis				Tota	1	
	10/31/2021	2021	2021	2020	10/31/2021	2021	2021	2020	10/31/2021	2021	2021	2020	10/31/2021	2021	2021	2020
	Actual	Forecast	Budget	Actual	Actual	Forecast	Budget	Actual	Actual	Forecast	Budget	Actual	Actual	Forecast	Budget	Actual
Cash																
Operating																
Unrestricted	4,901,862	5,431,346	1,173,430	5,206,224	(1,817,588)	4,842,302	4,315,728	(217,015)	6,822,295	7,146,547	19,638,366	1,378,275	9,510,129	17,420,195	25,127,525	6,367,484
Restricted		<u>-</u>	2,532,181			272	0	272	23,108,691	18,916,139	1,614,754	23,992,616	23,108,691	18,916,411	4,146,935	23,992,888
Total Operating	4,901,862	5,431,346	3,705,611	5,206,224	(1,817,588)	4,842,574	4,315,728	(216,743)	29,930,986	26,062,686	21,253,120	25,370,891	32,618,820	36,336,606	29,274,460	30,360,372
Capital																
Unrestricted	319.705	319,705	2,037,248	2,037,248	9,124,528	5,124,528	7,672,019	7,672,019	3,367,168	4,322,434	169,980	169,980	12,811,402	9,766,668	9,879,247	9,879,247
Restricted	313,703	313,703	2,037,240	2,037,240	338,345	337,932	337,932	337,932	7.500.034	7.500.052	7.500.000	7.500.000	7.838.379	7,837,984	7.837.932	7,837,932
Total Capital	319,705	319,705	2,037,248	2,037,248	9,462,873	5,462,460	8,009,951	8,009,951	10,867,202	11,822,486	7,669,980	7,669,980	20,649,781	17,604,652	17,717,179	17,717,179
·		0.10,1.00	_,,,,_,,	_,,,	0,102,010	0,102,100	2,000,000	0,000,00	,	,,	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,000,000		,,	,,	,,
Other Restricted																
Debt Reserves	2,773,326	1,660,166	1,043,094	1,858,493	-	-	-	-	33,673,082	28,976,677	37,684,197	28,454,669	36,446,408	30,636,843	38,727,291	30,313,162
Escrow	-	-	-	-	_	-	-	-	-	-	-	-	-	-	-	-
Total Other Restricted	2,773,326	1,660,166	1,043,094	1,858,493	-	-	-	-	33,673,082	28,976,677	37,684,197	28,454,669	36,446,408	30,636,843	38,727,291	30,313,162
Total Cash	7,994,893	7,411,217	6,785,954	9,101,965	7,645,285	10,305,034	12,325,679	7,793,208	74,471,270	66,861,849	66,607,297	61,495,540	89,715,009	84,578,101	85,718,930	78,390,713
Investments																
Operating	4 077 740	4 407 005	0.400.000	4 407 005		F 007 740	0.757.070	5 007 740					4 077 740	0.005.574	0.004.000	0.005.574
Unrestricted Restricted	1,977,740	1,497,825	2,136,930	1,497,825	-	5,387,746	6,757,276	5,387,746	-	-	-	-	1,977,740	6,885,571	8,894,206	6,885,571
Total Operating	1.977.740	1,497,825	2,136,930	1,497,825		5,387,746	6,757,276	5,387,746	-			-	1,977,740	6,885,571	8,894,206	6,885,571
Total operating	1,077,710	1,101,020	2,100,000	1,101,020		0,007,7 10	0,707,270	0,007,710					1,011,110	0,000,011	0,001,200	0,000,011
Capital																
Unrestricted	1,000,150	1,000,000	1,000,000	1,000,000	6,987,685	1,000,000	1,000,000	1,000,000	_	-		-	7,987,835	2,000,000	2,000,000	2,000,000
Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital	1,000,150	1,000,000	1,000,000	1,000,000	6,987,685	1,000,000	1,000,000	1,000,000	-	-	-	-	7,987,835	2,000,000	2,000,000	2,000,000
Other Restricted																
Debt Reserves		244,924	-	244,924	-	-	-	-	-	-	-	-		244,924	-	244,924
Escrow	5,947,804	4,210,752	4,236,279	4,210,752	-			-	-		-	-	5,947,804	4,210,752	4,236,279	4,210,752
Total Other Restricted	5,947,804	4,455,676	4,236,279	4,455,676	-			-	-	-		-	5,947,804	4,455,676	4,236,279	4,455,676
Total Investments	8.925.694	6,953,501	7,373,209	6,953,501	6,987,685	6,387,746	7,757,276	6,387,746				_	15,913,379	13,341,247	15,130,485	13,341,247
Total investments	0,923,094	0,933,301	7,575,209	0,933,301	0,307,003	0,307,740	1,131,210	0,307,740				-	13,313,373	13,341,247	13,130,403	13,341,247
Total Cash and Investments	16,920,587	14,364,718	14,159,163	16,055,466	14,632,970	16,692,780	20,082,955	14,180,954	74,471,270	66,861,849	66,607,297	61,495,540	105.628.388	97,919,348	100.849.415	91.731.960
	,,	,	,,	,,	,	,,		, ,	, ,	,,			,,	,,	,,	
Summary																
Cash																
Unrestricted	5,221,568	5,751,051	3,210,679	7,243,472	7,306,941	9,966,830	11,987,747	7,455,004	10,189,463	11,468,981	19,808,346	1,548,255	22,321,531	27,186,863	35,006,772	16,246,731
Restricted	2,773,326	1,660,166	3,575,275	1,858,493	338,345	338,204	337,932	338,204	64,281,807	55,392,868	46,798,951	59,947,285	67,393,478	57,391,238	50,712,158	62,143,982
Total Cash	7,994,893	7,411,217	6,785,954	9,101,965	7,645,285	10,305,034	12,325,679	7,793,208	74,471,270	66,861,849	66,607,297	61,495,540	89,715,009	84,578,101	85,718,930	78,390,713
										·	·			·		
Investments																l
Unrestricted	2,977,890	2,497,825	3,136,930	2,497,825	6,987,685	6,387,746	7,757,276	6,387,746	-	-	-	-	9,965,575	8,885,571	10,894,206	8,885,571
Restricted	5,947,804	4,455,676	4,236,279	4,455,676	- 007.005		7 757 070		-	-	-	-	5,947,804	4,455,676	4,236,279	4,455,676
Total Investments	8,925,694	6,953,501	7,373,209	6,953,501	6,987,685	6,387,746	7,757,276	6,387,746	-	-	-	-	15,913,379	13,341,247	15,130,485	13,341,247
Total Cash and Investments	16.920.587	14.364.718	14.159.163	16.055.466	14.632.970	16,692,780	20.082.955	14.180.954	74.471.270	66.861.849	66.607.297	61.495.540	105.628.388	97.919.348	100.849.415	91.731.960
Total Guon and investments	10,320,331	14,304,710	1-7,100,100	10,000,400	14,032,370	10,032,700	20,002,000	17,100,334	17,711,210	50,001,049	00,001,231	01,433,340	100,020,300	J1,J1J,J40	100,040,410	31,131,300

Lehigh County Authority

System Operations Review - October 2021

Presented: November 22, 2021

	Allentown	Total Schantz Spring Crystal Spring Little Lehigh Creek Lehigh River Total Feed from Allentown Well Production (CLD) Sum of all (12) other	Daily Avg (MGD) 21.24 6.87 3.79 10.45 0.13 10.91 6.90 4.01	Daily Avg (MGD) 22.13 7.38 3.75 10.95 0.04 11.19 7.39	Daily Avg (MGD) 21.37 7.31 3.80 10.17 0.09 10.24	39.0 9.0 4.0 30.0 28.0
Cer	,	Schantz Spring Crystal Spring Little Lehigh Creek Lehigh River Total Feed from Allentown Well Production (CLD)	6.87 3.79 10.45 0.13 10.91 6.90	7.38 3.75 10.95 0.04 11.19	7.31 3.80 10.17 0.09	9.0 4.0 30.0 28.0
	entral Lehigh	Crystal Spring Little Lehigh Creek Lehigh River Total Feed from Allentown Well Production (CLD)	3.79 10.45 0.13 10.91 6.90	3.75 10.95 0.04 11.19	3.80 10.17 0.09	4.0
	entral Lehigh	Little Lehigh Creek Lehigh River Total Feed from Allentown Well Production (CLD)	10.45 0.13 10.91 6.90	10.95 0.04 11.19	10.17	30.0
	entral Lehigh	Lehigh River Total Feed from Allentown Well Production (CLD)	0.13 10.91 6.90	0.04	0.09	28.0
	entral Lehigh	Total Feed from Allentown Well Production (CLD)	10.91	11.19		
	entral Lehigh	Feed from Allentown Well Production (CLD)	6.90		10.24	19.04 MGD Av
Wastewater Treatment		Well Production (CLD)		7.39		1
Wastewater Treatment		, ,	4 01		6.71	7.0 MGD Avg 10.5 MGD Max
Wastewater Treatment		Sum of all (12) other	4.01	3.80	3.53	8.54 MGD Avg
Wastewater Treatment		Suburban Water Systems	0.13	0.13	0.15	1.71 Sum of all wells
		Kline's Island	31.29	32.91	32.27	40.0
		Pretreatment Plant	5.08	5.32	4.94	5.75 (design capacity)
		Sum of all (5) other Suburban WW Systems	0.19	0.21	0.21	0.36
			Oct-21	2021 Totals	2020 Totals	2019 Totals
Precipitation Totals (inches)			3.87	42.0	49.57	60.66
Compliance Reports Submitted to Allentown			27	246	275	278
Notices of Violation (NOVs)		(Allentown + Suburban)	0	2	2	1
Sanitary Sewer Overflows (SSOs)/E	/Bypasses	(Allentown + Suburban)	1	23	44	37
Main Breaks Repaired		Allentown	1	18	19	20
		Suburban	0	11	17	12
Customer Service Phone Inquiries	5	(Allentown + Suburban)	1,067	14,033	16,772	22,992
Water Shutoffs for Non-Payment		(Allentown + Suburban)	152	1,483	280	1,956
Injury Accidents		(Allentown + Suburban)	0	6	10	10
Emergency Declarations		Allentown	0	0	(4)@\$750,058	(2)@ \$152,053
	ľ	Suburban	0	(1) @ \$48,000	(1)@\$110,000	(1) @ \$19,335

Significant Repairs/Upgrades: Between October 18 and 21, all four (4) of the Western Lehigh Interceptor (WLI) siphon chambers were cleaned. The siphon chambers are required at points were the WLI flows underneath the Little Lehigh Creek. The annual cleaning process was missed in 2020 due to COVID concerns and will return to annual events in 2021. There was evidence of Hydrogen Sulfide degradation in all of the chambers, and follow-up actions will be taken to assess their current physical conditions and develop a remediation plan.

<u>Description of NOVs and/or SSOs</u>: There was a single bypass that occurred during October. Excessive rainfall resulted in a bypass at Heidelberg Heights WWTP on 10/30-11/1. Approximately 138,000 gallons was bypassed during the event. There were (0) NOVs and SSOs during October.

Other Highlights: On October 18/19, LCA staff in conjunction with Joao Bradley and Pure Technologies, excavated and replaced the worst sections of 36" and 30" DI pipe that had been previously identified during the recent condition assessment project. Pure Technologies performed additional analyses on the pipe sections that were pulled and a report will be provided ASAP.