

**LEHIGH COUNTY AUTHORITY  
FINANCIAL STATEMENTS  
OCTOBER 2022**

LEHIGH COUNTY AUTHORITY  
 FINANCIAL STATEMENTS - SUMMARY  
 For the Period Ended October 31, 2022

	Consolidated Financial Statements														
	Month					Year To Date					FULL YEAR				
	Actual	Q4 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
<b>Income Statement</b>															
Suburban Water	345,776	469,549	1,123,039	(123,772)	(777,262)	3,338,807	3,462,580	1,737,342	(123,772)	1,601,465	3,270,636	2,094,223	5,117,380	1,176,413	(1,846,744)
Suburban Wastewater	2,281,946	2,213,758	174,492	68,188	2,107,454	1,369,268	1,301,081	1,696,965	68,188	(327,697)	427,899	1,788,879	(2,108,609)	(1,360,981)	2,536,508
City Division	1,592,100	1,546,412	539,925	45,688	1,052,175	9,647,796	9,602,108	5,316,729	45,688	4,331,067	4,129,693	2,194,319	(352,187)	1,935,374	4,481,880
Total LCA	4,219,822	4,229,719	1,837,456	(9,897)	2,382,366	14,355,872	14,365,768	8,751,036	(9,897)	5,604,835	7,828,228	6,077,421	2,656,584	1,750,806	5,171,644
<b>Cash Flow Statement</b>															
Suburban Water	189,841	455,539	(1,480,079)	(265,697)	1,669,920	2,603,850	2,869,547	(1,258,037)	(265,697)	3,861,887	969,368	402,292	(2,611,952)	567,076	3,581,320
Suburban Wastewater	1,642,658	1,546,476	(439,464)	96,182	2,082,122	(20,069)	(116,251)	(215,757)	96,182	195,689	1,503,563	4,353,353	(1,119,169)	(2,849,790)	2,622,732
City Division	(179,305)	91,593	1,669,962	(270,898)	(1,849,267)	8,299,659	8,570,557	12,975,730	(270,898)	(4,676,072)	4,032,312	5,439,552	8,999,991	(1,407,240)	(4,967,679)
Total LCA	1,653,195	2,093,608	(249,580)	(440,413)	1,902,775	10,883,440	11,323,853	11,501,936	(440,413)	(618,496)	6,505,243	10,195,198	5,268,870	(3,689,954)	1,236,373
<b>Debt Service Coverage Ratio</b>															
Suburban Water	2.69	3.15	11.01	(0.46)	(8.32)	2.63	2.68	3.84	(0.05)	(1.21)	2.39	2.03	6.13	0.36	(3.75)
Suburban Wastewater	48.10	46.92	9.72	1.18	38.38	11.43	11.31	9.64	0.12	1.79	9.71	10.82	6.71	(1.11)	2.99
City Division	2.97	2.98	2.05	(0.02)	0.91	2.43	2.44	2.05	(0.00)	0.39	1.96	1.67	1.81	0.29	0.15

LEHIGH COUNTY AUTHORITY  
CONSOLIDATED FINANCIAL STATEMENTS  
For the Period Ended October 31, 2022

	Consolidated Financial Statements															
	Month				Year To Date				Q4 FULL YEAR FORECAST				Full Year Budget			
	Sub W	Sub WW	City	LCA	Sub W	Sub WW	City	LCA	Sub W	Sub WW	City	LCA	Sub W	Sub WW	City	LCA
<b>STATEMENTS OF ACTIVITIES</b>																
<b>Operating Revenues:</b>																
User Charges	1,443,221	1,434,776	4,804,599	7,682,596	12,922,874	12,502,118	40,055,771	65,480,763	15,203,356	15,004,896	46,405,273	76,613,525	15,321,204	20,282,051	46,388,630	81,991,885
Connection & System Charges	30,191	2,428,973	371,591	2,830,755	526,210	3,579,637	3,924,163	8,030,009	736,018	3,647,878	4,807,081	9,190,976	933,476	875,254	4,488,054	6,296,784
Other Miscellaneous Revenues	3,585	(3,115)	4,470	4,940	601,108	(2,860)	120,970	719,218	600,279	435	131,500	732,214	33,078	2,247	67,475	102,800
<b>Total Operating Revenues</b>	<b>1,476,997</b>	<b>3,860,634</b>	<b>5,180,660</b>	<b>10,518,291</b>	<b>14,050,192</b>	<b>16,078,894</b>	<b>44,100,904</b>	<b>74,229,990</b>	<b>16,539,653</b>	<b>18,653,209</b>	<b>51,343,854</b>	<b>86,536,716</b>	<b>16,287,758</b>	<b>21,159,552</b>	<b>50,944,159</b>	<b>88,391,469</b>
<b>Operating Expenses:</b>																
Personnel	300,282	124,634	937,828	1,362,744	2,744,170	1,116,407	9,267,385	13,127,961	3,576,534	1,570,089	12,353,130	17,499,752	3,135,717	1,557,088	12,623,714	17,316,519
Shared Services - General & Administrative	40,818	17,042	133,307	191,166	477,503	194,171	1,368,111	2,039,785	621,959	218,485	1,830,863	2,671,307	777,905	230,022	1,872,369	2,880,296
Utilities	36,562	18,280	166,388	221,230	423,054	230,754	1,457,118	2,110,927	484,991	268,755	1,697,926	2,451,672	520,914	355,937	2,037,742	2,914,594
Materials and Supplies	111,790	36,796	160,388	308,974	685,360	245,780	1,709,842	2,640,982	700,908	283,459	2,175,432	3,159,799	816,837	496,550	2,334,092	3,647,479
Miscellaneous Services	296,511	606,689	115,474	1,018,674	2,800,769	5,416,019	1,228,720	9,445,508	3,648,042	6,788,287	1,985,580	12,421,909	4,728,534	6,804,359	2,184,774	13,717,667
Treatment and Transportation	-	254,395	-	254,395	-	2,085,792	5,625	2,091,417	-	2,566,397	5,625	2,572,022	-	3,844,405	13,800	3,858,205
Depreciation and Amortization	253,735	516,262	526,137	1,296,134	2,517,575	5,162,576	5,227,199	12,907,350	3,021,215	6,190,121	6,286,719	15,498,055	3,063,453	5,996,555	6,178,570	15,238,577
Major Maintenance Expenses	1,659	468	311,014	313,140	8,596	22,224	740,747	772,267	9,183	23,851	4,258,744	4,291,778	-	-	4,206,200	4,206,200
Other Miscellaneous	-	-	-	-	250	-	13,363	13,613	33,176	23,954	13,363	70,493	-	-	-	-
<b>Total Operating Expenses</b>	<b>1,041,357</b>	<b>1,574,565</b>	<b>2,350,535</b>	<b>4,966,457</b>	<b>9,657,276</b>	<b>14,474,423</b>	<b>21,018,111</b>	<b>45,149,810</b>	<b>12,096,007</b>	<b>17,933,399</b>	<b>30,607,382</b>	<b>60,636,788</b>	<b>13,043,359</b>	<b>19,284,917</b>	<b>31,451,261</b>	<b>63,779,537</b>
<b>Net Operating Profit</b>	<b>435,640</b>	<b>2,286,069</b>	<b>2,830,124</b>	<b>5,551,833</b>	<b>4,392,916</b>	<b>1,604,471</b>	<b>23,082,793</b>	<b>29,080,180</b>	<b>4,443,646</b>	<b>719,810</b>	<b>20,736,471</b>	<b>25,899,927</b>	<b>3,244,399</b>	<b>1,874,636</b>	<b>19,492,897</b>	<b>24,611,931</b>
<b>Non-Operating Income (Expense)</b>																
Interest Income	14,800	17,593	156,981	189,373	69,956	87,964	508,019	665,938	57,734	77,492	821,981	957,207	50,125	87,943	176,419	314,487
Interest (Expense)	(100,644)	(15,427)	(1,395,005)	(1,511,076)	(1,002,629)	(153,455)	(13,943,016)	(15,099,100)	(1,176,142)	(196,062)	(17,428,760)	(18,800,964)	(1,200,301)	(173,721)	(17,474,997)	(18,849,019)
Other Miscellaneous	(4,020)	(6,289)	-	(10,309)	(121,436)	(169,711)	-	(291,147)	(54,601)	(173,340)	-	(227,942)	-	22	-	22
<b>Net Non-Operating Income (Expense)</b>	<b>(89,864)</b>	<b>(4,123)</b>	<b>(1,238,025)</b>	<b>(1,332,011)</b>	<b>(1,054,109)</b>	<b>(235,203)</b>	<b>(13,434,997)</b>	<b>(14,724,308)</b>	<b>(1,173,010)</b>	<b>(291,911)</b>	<b>(16,606,779)</b>	<b>(18,071,700)</b>	<b>(1,150,176)</b>	<b>(85,756)</b>	<b>(17,298,578)</b>	<b>(18,534,510)</b>
<b>Net Income (Loss)</b>	<b>345,776</b>	<b>2,281,946</b>	<b>1,592,100</b>	<b>4,219,822</b>	<b>3,338,807</b>	<b>1,369,268</b>	<b>9,647,796</b>	<b>14,355,872</b>	<b>3,270,636</b>	<b>427,899</b>	<b>4,129,693</b>	<b>7,828,228</b>	<b>2,094,223</b>	<b>1,788,879</b>	<b>2,194,319</b>	<b>6,077,421</b>
<b>CASH FLOW STATEMENT</b>																
<b>Cash Flows From Operating Activities</b>																
Operating Revenues	1,476,997	3,860,634	5,180,660	10,518,291	14,050,192	16,078,894	44,100,904	74,229,990	16,539,653	18,653,209	51,343,854	86,536,716	16,287,758	21,159,552	50,944,159	88,391,469
Operating Expenses (ex D&A)	(787,621)	(1,058,303)	(1,824,399)	(3,670,323)	(7,139,701)	(9,311,848)	(15,790,912)	(32,242,460)	(9,074,792)	(11,743,278)	(24,320,663)	(45,138,733)	(9,979,907)	(13,288,362)	(25,272,691)	(48,540,960)
Non-Cash Working Capital Changes	(175,184)	(1,012,374)	(1,693,084)	(2,880,642)	(956,203)	(1,719,477)	(5,981,043)	(8,656,724)	(778,259)	192,897	(1,287,960)	(1,873,321)	(417,694)	(0)	2,197,478	1,779,783
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b>514,192</b>	<b>1,789,956</b>	<b>1,663,177</b>	<b>3,967,325</b>	<b>5,954,287</b>	<b>5,047,570</b>	<b>22,328,949</b>	<b>33,330,806</b>	<b>6,686,602</b>	<b>7,102,828</b>	<b>25,735,231</b>	<b>39,524,661</b>	<b>5,890,157</b>	<b>7,871,190</b>	<b>27,868,945</b>	<b>41,630,292</b>
<b>Cash Flows From Financing Activities</b>																
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds New Borrowing	-	-	-	-	-	-	-	-	2,500,000	-	-	2,500,000	3,075,000	-	1,200,000	4,275,000
Interest Payments	(1,014)	(11,356)	-	(12,370)	(604,573)	(117,065)	(5,755,505)	(6,477,144)	(1,200,136)	(139,399)	(11,548,048)	(12,887,584)	(1,200,301)	(173,721)	(12,799,531)	(14,173,553)
Principal Payments	(6,228)	(47,203)	-	(53,431)	(127,752)	(467,735)	-	(595,487)	(1,925,232)	(562,514)	(2,660,831)	(5,148,577)	(1,925,189)	(562,081)	(2,660,831)	(5,148,101)
<b>Net Cash Provided by (Used in) Financing Activities</b>	<b>(7,243)</b>	<b>(58,559)</b>	<b>-</b>	<b>(65,801)</b>	<b>(732,325)</b>	<b>(584,800)</b>	<b>(5,755,505)</b>	<b>(7,072,630)</b>	<b>(625,368)</b>	<b>(701,914)</b>	<b>(14,208,879)</b>	<b>(15,536,160)</b>	<b>(50,490)</b>	<b>(735,802)</b>	<b>(14,260,362)</b>	<b>(15,046,654)</b>
<b>Cash Flows from Capital and Related Activities</b>																
Non-Operating Income (Expenses)	(4,020)	(6,289)	-	(10,309)	(121,436)	(169,711)	(1,286,651)	(1,577,798)	(54,601)	(173,340)	(1,286,651)	(1,514,593)	-	22	(1,286,650)	(1,286,628)
Capital Expenditures, net	(327,888)	(100,043)	(1,999,463)	(2,427,394)	(2,572,633)	(2,409,091)	(7,495,153)	(12,476,877)	(5,100,999)	(2,809,503)	(7,029,370)	(14,939,871)	(5,487,500)	(2,870,000)	(7,058,800)	(15,416,300)
<b>Net Cash Provided By (Used In) Capital and Related Activities</b>	<b>(331,907)</b>	<b>(106,332)</b>	<b>(1,999,463)</b>	<b>(2,437,702)</b>	<b>(2,694,068)</b>	<b>(2,578,802)</b>	<b>(8,781,804)</b>	<b>(14,054,674)</b>	<b>(5,155,600)</b>	<b>(2,982,843)</b>	<b>(8,316,021)</b>	<b>(16,454,464)</b>	<b>(5,487,500)</b>	<b>(2,869,978)</b>	<b>(8,345,450)</b>	<b>(16,702,928)</b>
<b>Cash Flows From Investing Activities</b>																
Investments Converting To Cash	-	-	-	-	(984,000)	2,906,000	-	1,922,000	1,239,000	2,906,000	-	4,145,000	-	-	-	-
Purchased Investments	-	-	-	-	990,000	(4,898,000)	-	(3,908,000)	(1,233,000)	(4,898,000)	-	(6,131,000)	-	-	-	-
Interest Income	14,800	17,593	156,981	189,373	69,956	87,964	508,019	665,938	57,734	77,492	821,981	957,207	50,125	87,943	176,419	314,487
<b>Net Cash Provided By (Used In) Investing Activities</b>	<b>14,800</b>	<b>17,593</b>	<b>156,981</b>	<b>189,373</b>	<b>75,956</b>	<b>(1,904,036)</b>	<b>508,019</b>	<b>(1,320,062)</b>	<b>63,734</b>	<b>(1,914,508)</b>	<b>821,981</b>	<b>(1,028,793)</b>	<b>50,125</b>	<b>87,943</b>	<b>176,419</b>	<b>314,487</b>
<b>FUND NET CASH FLOWS</b>	<b>189,841</b>	<b>1,642,658</b>	<b>(179,305)</b>	<b>1,653,195</b>	<b>2,603,850</b>	<b>(20,069)</b>	<b>8,299,659</b>	<b>10,883,440</b>	<b>969,368</b>	<b>1,503,563</b>	<b>4,032,312</b>	<b>6,505,243</b>	<b>402,292</b>	<b>4,353,353</b>	<b>5,439,552</b>	<b>10,195,198</b>
<b>DEBT SERVICE RATIO</b>																
<b>Debt Service Ratio (Indenture Based)</b>																
Total Operating Revenues	1,443,221	1,434,776	4,804,599	7,682,596	12,922,874	12,502,118	40,055,771	65,480,763	15,203,356	15,004,896	46,405,273	76,613,525	15,321,204	20,282,051	46,388,630	81,991,885
Total Operating Expenses (Cash Based)	(787,621)	(1,058,303)	(1,824,399)	(3,670,323)	(7,139,701)	(9,311,848)	(15,790,912)	(32,242,460)	(9,074,792)	(11,743,278)	(24,320,663)	(45,138,733)	(9,979,907)	(13,288,362)	(25,272,691)	(48,540,960)
Interest Income	14,800	17,593	156,981	189,373	69,956	87,964	508,019	665,938	57,734	77,492	821,981	957,207	50,125	87,943	176,419	314,487
Annual Lease Payment (City)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Operating Revenues (Expenses)	29,756	2,419,569	376,061	2,825,386	1,005,882	3,407,066	4,045,133	8,458,080	1,281,696	3,474,972	4,938,581	9,695,249	966,554	877,523	4,555,529	6,399,606
<b>Cash Available For Debt Service</b>	<b>700,155</b>	<b>2,813,634</b>	<b>3,513,242</b>	<b>7,027,032</b>	<b>6,859,011</b>	<b>6,685,300</b>	<b>28,818,011</b>	<b>42,362,321</b>	<b>7,467,994</b>	<b>6,814,082</b>	<b>27,845,172</b>	<b>42,127,248</b>	<b>6,357,976</b>	<b>7,959,156</b>	<b>25,847,886</b>	<b>40,165,018</b>
Interest Paid	100,011	11,617	962,337	1,073,965	1,000,114	116,166	9,623,373	10,739,653	1,200,136	139,399	11,548,048	12,887,584	1,200,301	173,721	12,799,531	14,173,553
Debt Retirement (Principal Payments)	160,436	46,876	221,736	429,048	1,604,360	468,762	2,217,359	4,290,481	1,925,232	562,514	2,660,831	5,148,577	1,925,189	562,081	2,660,831	5,148,101
<b>Total Debt Service</b>	<b>260,447</b>	<b>58,493</b>	<b>1,184,073</b>	<b>1,503,013</b>	<b>2,604,473</b>	<b>584,928</b>	<b>11,840,733</b>	<b>15,030,134</b>	<b>3,125,368</b>	<b>701,914</b>	<b>14,208,879</b>	<b>18,036,160</b>	<b>3,125,490</b>	<b>735,802</b>	<b>15,460,362</b>	<b>19,321,654</b>
<b>Debt Service Ratio</b>	<b>2.69</b>	<b>48.10</b>	<b>2.97</b>	<b>4.68</b>	<b>2.63</b>	<b>11.43</b>	<b>2.43</b>	<b>2.82</b>	<b>2.39</b>	<b>9.71</b>	<b>1.96</b>	<b>2.34</b>	<b>2.03</b>	<b>10.82</b>	<b>1.67</b>	<b>2.08</b>

**LEHIGH COUNTY AUTHORITY**  
**FINANCIAL STATEMENTS - SUBURBAN WATER**  
**For the Period Ended October 31, 2022**

STATEMENTS OF ACTIVITIES	Suburban - Water														
	Month					Year To Date					Full Year				
	Actual	Q4 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
<b>Operating Revenues:</b>															
User Charges	1,443,221	1,452,036	1,253,514	(8,815)	189,707	12,922,874	12,931,689	10,376,000	(8,815)	2,546,874	15,203,356	15,321,204	12,457,867	(117,847)	2,745,489
Connection & System Charges	30,191	80,000	770,050	(49,809)	(739,859)	526,210	576,018	1,399,970	(49,809)	(873,760)	736,018	933,476	1,559,023	(197,459)	(823,005)
Other Miscellaneous Revenues	3,585	919	4,075	2,666	(490)	601,108	598,442	52,439	2,666	548,669	600,279	33,078	132,181	567,202	468,098
<b>Total Operating Revenues</b>	<b>1,476,997</b>	<b>1,532,954</b>	<b>2,027,638</b>	<b>(55,957)</b>	<b>(550,642)</b>	<b>14,050,192</b>	<b>14,106,149</b>	<b>11,828,409</b>	<b>(55,957)</b>	<b>2,221,783</b>	<b>16,539,653</b>	<b>16,287,758</b>	<b>14,149,071</b>	<b>251,895</b>	<b>2,390,582</b>
<b>Operating Expenses:</b>															
Personnel	300,282	241,516	230,121	(58,766)	(70,161)	2,744,170	2,685,404	2,593,988	(58,766)	(150,182)	3,576,534	3,135,717	2,711,313	(440,816)	(865,221)
Shared Services - General & Administrative	40,818	64,825	(21,857)	24,008	(62,675)	477,503	501,511	436,348	24,008	(41,155)	621,959	777,905	509,895	155,946	(112,064)
Utilities	36,562	43,410	34,675	6,848	(1,886)	423,054	429,902	368,967	6,848	(54,087)	484,991	520,914	423,327	35,923	(61,664)
Materials and Supplies	111,790	42,446	36,801	(69,344)	(74,989)	685,360	616,016	320,800	(69,344)	(364,560)	700,908	816,837	472,436	115,929	(228,472)
Miscellaneous Services	296,511	324,922	310,226	28,411	13,715	2,800,769	2,829,180	2,971,307	28,411	170,538	3,648,042	4,728,534	3,444,479	1,080,492	(203,563)
Treatment and Transportation															
Depreciation and Amortization	253,735	255,161	217,141	1,426	(36,594)	2,517,575	2,519,000	2,171,410	1,426	(346,165)	3,021,215	3,063,453	3,373,864	42,237	352,649
Major Maintenance Expenses	1,659	749	1,364	(910)	(295)	8,596	7,685	4,981	(910)	(3,614)	9,183	-	-	(9,183)	(9,183)
Other Miscellaneous	-	-	-	-	-	250	250	-	-	(250)	33,176	-	255,343	(33,176)	222,167
<b>Total Operating Expenses</b>	<b>1,041,357</b>	<b>973,029</b>	<b>808,472</b>	<b>(68,328)</b>	<b>(232,884)</b>	<b>9,657,276</b>	<b>9,588,948</b>	<b>8,867,800</b>	<b>(68,328)</b>	<b>(789,475)</b>	<b>12,096,007</b>	<b>13,043,359</b>	<b>11,190,657</b>	<b>947,352</b>	<b>(905,350)</b>
<b>Net Operating Profit</b>	<b>435,640</b>	<b>559,925</b>	<b>1,219,166</b>	<b>(124,285)</b>	<b>(783,526)</b>	<b>4,392,916</b>	<b>4,517,201</b>	<b>2,960,609</b>	<b>(124,285)</b>	<b>1,432,307</b>	<b>4,443,646</b>	<b>3,244,399</b>	<b>2,958,414</b>	<b>1,199,247</b>	<b>1,485,232</b>
<b>Non-Operating Income (Expense)</b>															
Interest Income	14,800	4,179	3,721	10,620	11,078	69,956	59,336	40,149	10,620	29,807	57,734	50,125	34,284	7,609	23,450
Interest (Expense)	(100,644)	(94,563)	(98,198)	(6,081)	(2,446)	(1,002,629)	(996,548)	(1,112,288)	(6,081)	109,659	(1,176,142)	(1,200,301)	(1,123,826)	24,159	(52,316)
Other Miscellaneous	(4,020)	7	(1,651)	(4,027)	(2,369)	(121,436)	(117,409)	(151,127)	(4,027)	29,691	(54,601)	-	3,248,508	(54,601)	(3,303,109)
<b>Net Non-Operating Income (Expense)</b>	<b>(89,864)</b>	<b>(90,376)</b>	<b>(96,127)</b>	<b>512</b>	<b>6,263</b>	<b>(1,054,109)</b>	<b>(1,054,621)</b>	<b>(1,223,266)</b>	<b>512</b>	<b>169,158</b>	<b>(1,173,010)</b>	<b>(1,150,176)</b>	<b>2,158,966</b>	<b>(22,834)</b>	<b>(3,331,976)</b>
<b>Net Income (Loss)</b>	<b>345,776</b>	<b>469,549</b>	<b>1,123,039</b>	<b>(123,772)</b>	<b>(777,262)</b>	<b>3,338,807</b>	<b>3,462,580</b>	<b>1,737,342</b>	<b>(123,772)</b>	<b>1,601,465</b>	<b>3,270,636</b>	<b>2,094,223</b>	<b>5,117,380</b>	<b>1,176,413</b>	<b>(1,846,744)</b>
<b>CASH FLOW STATEMENT</b>															
<b>Cash Flows From Operating Activities</b>															
Operating Revenues	1,476,997	1,532,954	2,027,638	(55,957)	(550,642)	14,050,192	14,106,149	11,828,409	(55,957)	2,221,783	16,539,653	16,287,758	14,149,071	251,895	2,390,582
Operating Expenses (ex D&A)	(787,621)	(717,868)	(591,331)	(69,753)	(196,290)	(7,139,701)	(7,069,948)	(6,696,390)	(69,753)	(443,311)	(9,074,792)	(9,979,907)	(7,816,793)	905,114	(1,257,999)
Non-Cash Working Capital Changes	(175,184)	(175,240)	(1,062,186)	56	887,002	(956,203)	(956,259)	(2,367,761)	56	1,411,558	(778,259)	(417,694)	(2,729,863)	(360,565)	1,951,604
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b>514,192</b>	<b>639,846</b>	<b>374,121</b>	<b>(125,654)</b>	<b>140,070</b>	<b>5,954,287</b>	<b>6,079,942</b>	<b>2,764,257</b>	<b>(125,654)</b>	<b>3,190,030</b>	<b>6,686,602</b>	<b>5,890,157</b>	<b>3,602,415</b>	<b>796,445</b>	<b>3,084,187</b>
<b>Cash Flows From Financing Activities</b>															
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds New Borrowing	-	-	-	-	-	-	-	21,679,902	-	(21,679,902)	2,500,000	3,075,000	21,679,902	(575,000)	(19,179,902)
Interest Payments	(1,014)	(1,014)	(11,941)	-	10,927	(604,573)	(604,573)	(853,581)	-	249,008	(1,200,136)	(1,200,301)	(1,344,261)	165	144,124
Principal Payments	(6,228)	(6,228)	(1,105,383)	-	1,099,155	(127,752)	(127,752)	(21,866,276)	-	21,738,524	(1,925,232)	(1,925,189)	(21,902,961)	(43)	19,977,729
<b>Net Cash Provided by (Used in) Financing Activities</b>	<b>(7,243)</b>	<b>(7,243)</b>	<b>(1,117,324)</b>	<b>-</b>	<b>1,110,082</b>	<b>(732,325)</b>	<b>(732,325)</b>	<b>(1,039,955)</b>	<b>-</b>	<b>307,630</b>	<b>(625,368)</b>	<b>(50,490)</b>	<b>(1,567,319)</b>	<b>(574,878)</b>	<b>941,951</b>
<b>Cash Flows from Capital and Related Activities</b>															
Non-Operating Income (Expenses)	(4,020)	7	(1,651)	(4,027)	(2,369)	(121,436)	(117,409)	(151,127)	(4,027)	29,691	(54,601)	-	(13,127)	(54,601)	(41,474)
Capital Expenditures, net	(327,888)	(181,251)	(738,946)	(146,636)	411,059	(2,572,633)	(2,425,996)	(2,871,044)	(146,636)	298,411	(5,100,999)	(5,487,500)	(4,667,888)	386,501	(433,111)
<b>Net Cash Provided by (Used in) Capital and Related Activities</b>	<b>(331,907)</b>	<b>(181,244)</b>	<b>(740,597)</b>	<b>(150,663)</b>	<b>408,690</b>	<b>(2,694,068)</b>	<b>(2,543,405)</b>	<b>(3,022,170)</b>	<b>(150,663)</b>	<b>328,102</b>	<b>(5,155,600)</b>	<b>(5,487,500)</b>	<b>(4,681,015)</b>	<b>331,900</b>	<b>(474,585)</b>
<b>Cash Flows From Investing Activities</b>															
Investments Converting To Cash	-	249,000	249,000	(249,000)	(249,000)	(984,000)	1,239,000	493,682	(2,223,000)	(1,477,682)	1,239,000	-	493,682	1,239,000	745,318
Purchased Investments	-	(249,000)	(249,000)	249,000	249,000	990,000	(1,233,000)	(494,000)	2,223,000	1,484,000	(1,233,000)	-	(494,000)	(1,233,000)	(739,000)
Interest Income	14,800	4,179	3,721	10,620	11,078	69,956	59,336	40,149	10,620	29,807	57,734	50,125	34,284	7,609	23,450
<b>Net Cash Provided by (Used in) Investing Activities</b>	<b>14,800</b>	<b>4,179</b>	<b>3,721</b>	<b>10,620</b>	<b>11,078</b>	<b>75,956</b>	<b>65,336</b>	<b>39,831</b>	<b>10,620</b>	<b>36,125</b>	<b>63,734</b>	<b>50,125</b>	<b>33,966</b>	<b>13,609</b>	<b>29,767</b>
<b>FUND NET CASH FLOWS</b>	<b>189,841</b>	<b>455,539</b>	<b>(1,480,079)</b>	<b>(265,697)</b>	<b>1,669,920</b>	<b>2,603,850</b>	<b>2,869,547</b>	<b>(1,258,037)</b>	<b>(265,697)</b>	<b>3,861,887</b>	<b>969,368</b>	<b>402,292</b>	<b>(2,611,952)</b>	<b>567,076</b>	<b>3,581,320</b>
<b>DEBT SERVICE RATIO</b>															
<b>Debt Service Ratio (Indenture Based)</b>															
User Charges	1,443,221	1,452,036	1,253,514	(8,815)	189,707	12,922,874	12,931,689	10,376,000	(8,815)	2,546,874	15,203,356	15,321,204	12,457,867	(117,847)	2,745,489
Operating Expenses (Cash Based)	(787,621)	(717,868)	(591,331)	(69,753)	(196,290)	(7,139,701)	(7,069,948)	(6,696,390)	(69,753)	(443,311)	(9,074,792)	(9,979,907)	(7,816,793)	905,114	(1,257,999)
Interest Income	14,800	4,179	3,721	10,620	11,078	69,956	59,336	40,149	10,620	29,807	57,734	50,125	34,284	7,609	23,450
Annual Lease Payment (City)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Operating Revenues (Expenses)	29,756	80,925	772,474	(51,169)	(742,718)	1,005,882	1,057,051	1,301,282	(51,169)	(295,401)	1,281,696	966,554	4,939,712	315,142	(3,658,016)
<b>Cash Available For Debt Service</b>	<b>700,155</b>	<b>819,272</b>	<b>1,438,378</b>	<b>(119,117)</b>	<b>(738,223)</b>	<b>6,859,011</b>	<b>6,978,128</b>	<b>5,021,041</b>	<b>(119,117)</b>	<b>1,837,970</b>	<b>7,467,994</b>	<b>6,357,976</b>	<b>9,615,070</b>	<b>1,110,017</b>	<b>(2,147,076)</b>
Interest Paid	100,011	100,011	112,022	-	(12,010)	1,000,114	1,000,114	1,120,217	-	(120,104)	1,200,136	1,200,301	1,344,261	(165)	(144,124)
Debt Retirement (Principal Payments)	160,436	160,432	18,588	4	141,848	1,604,360	1,604,360	185,882	-	1,418,477	1,925,232	1,925,189	223,059	43	1,702,173
<b>Total Debt Service</b>	<b>260,447</b>	<b>260,444</b>	<b>130,610</b>	<b>4</b>	<b>129,837</b>	<b>2,604,473</b>	<b>2,604,473</b>	<b>1,306,099</b>	<b>-</b>	<b>1,298,374</b>	<b>3,125,368</b>	<b>3,125,490</b>	<b>1,567,319</b>	<b>(122)</b>	<b>1,558,049</b>
<b>Debt Service Ratio</b>	<b>2.69</b>	<b>3.15</b>	<b>11.01</b>	<b>(0.46)</b>	<b>(8.32)</b>	<b>2.63</b>	<b>2.68</b>	<b>3.84</b>	<b>(0.05)</b>	<b>(1.21)</b>	<b>2.39</b>	<b>2.03</b>	<b>6.13</b>	<b>0.36</b>	<b>(3.75)</b>

LEHIGH COUNTY AUTHORITY  
VARIANCE ANALYSIS - MONTH  
For the Period Ended October 31, 2022

**STATEMENTS OF ACTIVITIES**

**Operating Revenues:**

Suburban - Water				
	Actual	Q4 FC	FC Var	Comments
User Charges	1,443,221	1,452,036	(8,815)	Higher industrial/commercial/residential revenues more than offset by lower large industrial revenues
Connection & System Charges	30,191	80,000	(49,809)	Lower developer reimbursement
Other Miscellaneous Revenues	3,585	919	2,666	
<b>Total Operating Revenues</b>	<b>1,476,997</b>	<b>1,532,954</b>	<b>(55,957)</b>	<b>Lower user charges along with lower system/connection charges</b>
<b>Operating Expenses:</b>				
Personnel	300,282	241,516	(58,766)	
Shared Services - General & Administrative	40,818	64,825	24,008	
Utilities	36,562	43,410	6,848	
Materials and Supplies	111,790	42,446	(69,344)	
Miscellaneous Services	296,511	324,922	28,411	
Treatment and Transportation	-	-	-	
Depreciation and Amortization	253,735	255,161	1,426	
Major Maintenance Expenses	1,659	749	(910)	
Other Miscellaneous	-	-	-	
<b>Total Operating Expenses</b>	<b>1,041,357</b>	<b>973,029</b>	<b>(68,328)</b>	<b>Higher personnel costs and higher materials/supplies expenses partially offset by lower G&amp;A, utilities, and services</b>
<b>Net Operating Profit</b>	<b>435,640</b>	<b>559,925</b>	<b>(124,285)</b>	<b>Lower operating revenues along with higher operating expenses</b>
<b>Non-Operating Income (Expense)</b>				
Interest Income	14,800	4,179	10,620	
Interest (Expense)	(100,644)	(94,563)	(6,081)	
Other Miscellaneous	(4,020)	7	(4,027)	
<b>Net Non-Operating Income (Expense)</b>	<b>(89,864)</b>	<b>(90,376)</b>	<b>512</b>	
<b>Net Income (Loss)</b>	<b>345,776</b>	<b>469,549</b>	<b>(123,772)</b>	<b>Lower net operating income</b>

**CASH FLOW STATEMENT**

**Cash Flows From Operating Activities**

Operating Revenues	1,476,997	1,532,954	(55,957)	
Operating Expenses (ex D&A)	(787,621)	(717,868)	(69,753)	
Non-Cash Working Capital Changes	(175,184)	(175,240)	56	
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b>514,192</b>	<b>639,846</b>	<b>(125,654)</b>	<b>Lower operating profit</b>
<b>Cash Flows From Financing Activities</b>				
Capital Contributions	-	-	-	
Proceeds New Borrowing	-	-	-	
Interest Payments	(1,014)	(1,014)	-	
Principal Payments	(6,228)	(6,228)	-	
<b>Net Cash Provided by (Used in) Financing Activities</b>	<b>(7,243)</b>	<b>(7,243)</b>	<b>-</b>	
<b>Cash Flows from Capital and Related Activities</b>				
Non-Operating Income (Expenses)	(4,020)	7	(4,027)	
Capital Expenditures, net	(327,888)	(181,251)	(146,636)	
<b>Net Cash Provided By (Used In) Capital and Related Activities</b>	<b>(331,907)</b>	<b>(181,244)</b>	<b>(150,663)</b>	<b>Higher capex</b>
<b>Cash Flows From Investing Activities</b>				
Investments Converting To Cash	-	249,000	(249,000)	
Purchased Investments	-	(249,000)	249,000	
Interest Income	14,800	4,179	10,620	
<b>Net Cash Provided By (Used In) Investing Activities</b>	<b>14,800</b>	<b>4,179</b>	<b>10,620</b>	
<b>FUND NET CASH FLOWS</b>	<b>189,841</b>	<b>455,539</b>	<b>(265,697)</b>	<b>Lower cash from operations and higher capex</b>

**LEHIGH COUNTY AUTHORITY**  
**FINANCIAL STATEMENTS - SUBURBAN WASTEWATER**  
**For the Period Ended October 31, 2022**

STATEMENTS OF ACTIVITIES	Suburban - Wastewater														
	Month					Year To Date					Full Year				
	Actual	Q4 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
<b>Operating Revenues:</b>															
User Charges	1,434,776	1,389,918	1,416,377	44,858	18,399	12,502,118	12,457,260	14,963,474	44,858	(2,461,356)	15,004,896	20,282,051	15,811,420	(5,277,155)	(806,524)
Connection & System Charges	2,428,973	2,426,726	155,636	2,247	2,273,337	3,579,637	3,577,390	965,404	2,247	2,614,233	3,647,878	875,254	757,040	2,772,624	2,890,838
Other Miscellaneous Revenues	(3,115)	60	45	(3,175)	(3,160)	(2,860)	315	45,526	(3,175)	(48,386)	435	2,247	45,690	(1,812)	(45,255)
<b>Total Operating Revenues</b>	<b>3,860,634</b>	<b>3,816,704</b>	<b>1,572,058</b>	<b>43,930</b>	<b>2,288,576</b>	<b>16,078,894</b>	<b>16,034,965</b>	<b>15,974,403</b>	<b>43,930</b>	<b>104,491</b>	<b>18,653,209</b>	<b>21,159,552</b>	<b>16,614,150</b>	<b>(2,506,344)</b>	<b>2,039,059</b>
<b>Operating Expenses:</b>															
Personnel	124,634	120,953	116,270	(3,681)	(8,364)	1,116,407	1,112,726	1,079,659	(3,681)	(36,748)	1,570,089	1,557,088	1,219,420	(13,001)	(350,669)
Shared Services - General & Administrative	17,042	13,785	(5,126)	(3,257)	(22,168)	194,171	190,915	181,522	(3,257)	(12,650)	218,485	230,022	217,980	11,537	(505)
Utilities	18,280	18,760	22,971	480	4,691	230,754	231,234	236,704	480	5,950	268,755	355,937	269,555	87,182	800
Materials and Supplies	36,796	25,069	23,193	(11,727)	(13,603)	245,780	234,053	130,194	(11,727)	(115,586)	283,459	496,550	231,857	213,091	(51,602)
Miscellaneous Services	606,689	659,652	564,134	52,963	(42,555)	5,416,019	5,468,982	5,434,917	52,963	18,898	6,788,287	6,804,359	6,405,017	16,072	(383,270)
Treatment and Transportation	254,395	245,000	275,000	(9,395)	20,605	2,085,792	2,076,397	3,165,759	(9,395)	1,079,968	2,566,397	3,844,405	3,899,502	1,278,008	1,333,105
Depreciation and Amortization	516,262	516,262	384,727	-	(131,535)	5,162,576	5,162,576	3,847,270	-	(1,315,306)	6,190,121	5,996,555	6,671,362	(193,566)	481,241
Major Maintenance Expenses	468	465	4,722	(2)	4,254	22,924	22,921	75,210	(2)	52,287	23,851	-	-	(23,851)	(23,851)
Other Miscellaneous	-	-	-	-	-	-	-	-	-	-	23,954	-	55,412	(23,954)	31,458
<b>Total Operating Expenses</b>	<b>1,574,565</b>	<b>1,599,946</b>	<b>1,385,891</b>	<b>25,381</b>	<b>(188,674)</b>	<b>14,474,423</b>	<b>14,499,804</b>	<b>14,151,236</b>	<b>25,381</b>	<b>(323,188)</b>	<b>17,933,399</b>	<b>19,284,917</b>	<b>18,970,105</b>	<b>1,351,518</b>	<b>1,036,706</b>
<b>Net Operating Profit</b>	<b>2,286,069</b>	<b>2,216,758</b>	<b>186,167</b>	<b>69,311</b>	<b>2,099,902</b>	<b>1,604,471</b>	<b>1,535,160</b>	<b>1,823,168</b>	<b>69,311</b>	<b>(218,697)</b>	<b>719,810</b>	<b>1,874,636</b>	<b>(2,355,955)</b>	<b>(1,154,826)</b>	<b>3,075,765</b>
<b>Non-Operating Income (Expense)</b>															
Interest Income	17,593	10,000	9,172	7,593	8,421	87,964	80,371	74,368	7,593	13,595	77,492	87,943	80,217	(10,452)	(2,725)
Interest (Expense)	(15,427)	(13,000)	(15,378)	(2,427)	(49)	(153,455)	(151,028)	(155,511)	(2,427)	2,055	(196,062)	(173,721)	(199,973)	(22,341)	3,911
Other Miscellaneous	(6,289)	-	(5,469)	(6,289)	(820)	(169,711)	(163,422)	(45,060)	(6,289)	(124,651)	(173,340)	22	367,102	(173,362)	(540,443)
<b>Net Non-Operating Income (Expense)</b>	<b>(4,123)</b>	<b>(3,000)</b>	<b>(11,675)</b>	<b>(1,123)</b>	<b>7,552</b>	<b>(235,203)</b>	<b>(234,080)</b>	<b>(126,203)</b>	<b>(1,123)</b>	<b>(109,000)</b>	<b>(291,911)</b>	<b>(85,756)</b>	<b>247,346</b>	<b>(206,155)</b>	<b>(539,257)</b>
<b>Net Income (Loss)</b>	<b>2,281,946</b>	<b>2,213,758</b>	<b>174,492</b>	<b>68,188</b>	<b>2,107,454</b>	<b>1,369,268</b>	<b>1,301,081</b>	<b>1,696,965</b>	<b>68,188</b>	<b>(327,697)</b>	<b>427,899</b>	<b>1,788,879</b>	<b>(2,108,609)</b>	<b>(1,360,981)</b>	<b>2,536,508</b>
<b>CASH FLOW STATEMENT</b>															
<b>Cash Flows From Operating Activities</b>															
Operating Revenues	3,860,634	3,816,704	1,572,058	43,930	2,288,576	16,078,894	16,034,965	15,974,403	43,930	104,491	18,653,209	21,159,552	16,614,150	(2,506,344)	2,039,059
Operating Expenses (ex D&A)	(1,058,303)	(1,083,684)	(1,001,164)	25,381	(57,139)	(9,311,848)	(9,337,228)	(10,303,966)	25,381	992,118	(11,743,278)	(13,288,362)	(12,298,743)	1,545,084	555,465
Non-Cash Working Capital Changes	(1,012,374)	(1,012,000)	(782,623)	(374)	(229,752)	(1,719,477)	(1,719,103)	(1,928,508)	(374)	209,031	192,897	(0)	363,098	192,898	(170,200)
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b>1,789,956</b>	<b>1,721,020</b>	<b>(211,729)</b>	<b>68,936</b>	<b>2,001,685</b>	<b>5,047,570</b>	<b>4,978,634</b>	<b>3,741,930</b>	<b>68,936</b>	<b>1,305,640</b>	<b>7,102,828</b>	<b>7,871,190</b>	<b>4,678,505</b>	<b>(768,362)</b>	<b>2,424,324</b>
<b>Cash Flows From Financing Activities</b>															
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds New Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Payments	(11,356)	(11,356)	(12,452)	0	1,096	(117,065)	(117,065)	(135,508)	0	18,442	(139,399)	(173,721)	(160,037)	34,322	20,637
Principal Payments	(47,203)	(47,203)	(46,065)	0	(1,138)	(467,735)	(467,735)	(456,958)	0	(10,777)	(562,514)	(562,081)	(549,370)	(433)	(13,144)
<b>Net Cash Provided by (Used in) Financing Activities</b>	<b>(58,559)</b>	<b>(58,559)</b>	<b>(58,517)</b>	<b>0</b>	<b>(41)</b>	<b>(584,800)</b>	<b>(584,801)</b>	<b>(592,466)</b>	<b>0</b>	<b>7,666</b>	<b>(701,914)</b>	<b>(735,802)</b>	<b>(709,407)</b>	<b>33,888</b>	<b>7,493</b>
<b>Cash Flows from Capital and Related Activities</b>															
Non-Operating Income (Expenses)	(6,289)	-	(5,469)	(6,289)	(820)	(169,711)	(163,422)	(45,060)	(6,289)	(124,651)	(173,340)	22	(55,198)	(173,362)	(118,143)
Capital Expenditures, net	(100,043)	(125,985)	(172,921)	25,942	72,877	(2,409,091)	(2,435,033)	(2,531,529)	25,942	122,438	(2,809,503)	(2,870,000)	(4,250,286)	60,497	1,440,783
<b>Net Cash Provided by (Used in) Capital and Related Activities</b>	<b>(106,332)</b>	<b>(125,985)</b>	<b>(178,389)</b>	<b>19,653</b>	<b>72,057</b>	<b>(2,578,802)</b>	<b>(2,598,455)</b>	<b>(2,576,589)</b>	<b>19,653</b>	<b>(2,213)</b>	<b>(2,982,843)</b>	<b>(2,869,978)</b>	<b>(4,305,484)</b>	<b>(112,865)</b>	<b>1,322,640</b>
<b>Cash Flows From Investing Activities</b>															
Investments Converting To Cash	-	-	-	-	-	2,906,000	2,906,000	2,103,000	-	803,000	2,906,000	-	2,851,000	2,906,000	55,000
Purchased Investments	-	-	-	-	-	(4,898,000)	(4,898,000)	(2,966,000)	-	(1,932,000)	(4,898,000)	-	(3,714,000)	(4,898,000)	(1,184,000)
Interest Income	17,593	10,000	9,172	7,593	8,421	87,964	80,371	74,368	7,593	13,595	77,492	87,943	80,217	(10,452)	(2,725)
<b>Net Cash Provided by (Used in) Investing Activities</b>	<b>17,593</b>	<b>10,000</b>	<b>9,172</b>	<b>7,593</b>	<b>8,421</b>	<b>(1,904,036)</b>	<b>(1,911,630)</b>	<b>(788,632)</b>	<b>7,593</b>	<b>(1,115,405)</b>	<b>(1,914,508)</b>	<b>87,943</b>	<b>(782,783)</b>	<b>(2,002,452)</b>	<b>(1,131,725)</b>
<b>FUND NET CASH FLOWS</b>	<b>1,642,658</b>	<b>1,546,476</b>	<b>(439,464)</b>	<b>96,182</b>	<b>2,082,122</b>	<b>(20,069)</b>	<b>(116,251)</b>	<b>(215,757)</b>	<b>96,182</b>	<b>195,689</b>	<b>1,503,563</b>	<b>4,353,353</b>	<b>(1,119,169)</b>	<b>(2,849,790)</b>	<b>2,622,732</b>
<b>DEBT SERVICE RATIO</b>															
<b>Debt Service Ratio (Indenture Based)</b>															
User Charges	1,434,776	1,389,918	1,416,377	44,858	18,399	12,502,118	12,457,260	14,963,474	44,858	(2,461,356)	15,004,896	20,282,051	15,811,420	(5,277,155)	(806,524)
Operating Expenses (Cash Based)	(1,058,303)	(1,083,684)	(1,001,164)	25,381	(57,139)	(9,311,848)	(9,337,228)	(10,303,966)	25,381	992,118	(11,743,278)	(13,288,362)	(12,298,743)	1,545,084	555,465
Interest Income	17,593	10,000	9,172	7,593	8,421	87,964	80,371	74,368	7,593	13,595	77,492	87,943	80,217	(10,452)	(2,725)
Annual Lease Payment (City)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Operating Revenues (Expenses)	2,419,569	2,426,786	150,212	(7,217)	2,269,357	3,407,066	3,414,283	965,869	(7,217)	2,441,197	3,474,972	877,523	1,169,832	2,597,449	2,305,140
<b>Cash Available For Debt Service</b>	<b>2,813,634</b>	<b>2,743,020</b>	<b>574,597</b>	<b>70,615</b>	<b>2,239,038</b>	<b>6,685,300</b>	<b>6,614,685</b>	<b>5,699,746</b>	<b>70,615</b>	<b>985,554</b>	<b>6,814,082</b>	<b>7,959,156</b>	<b>4,762,726</b>	<b>(1,145,073)</b>	<b>2,051,356</b>
Interest Paid	11,617	11,617	13,336	-	(1,720)	116,166	116,166	133,364	-	(17,198)	139,399	173,721	160,037	(34,322)	(20,637)
Debt Retirement (Principal Payments)	46,876	46,840	45,781	36	1,095	468,762	468,762	457,808	-	10,953	562,514	562,081	549,370	433	13,144
<b>Total Debt Service</b>	<b>58,493</b>	<b>58,457</b>	<b>59,117</b>	<b>36</b>	<b>(624)</b>	<b>584,928</b>	<b>584,928</b>	<b>591,172</b>	<b>-</b>	<b>(6,244)</b>	<b>701,914</b>	<b>735,802</b>	<b>709,407</b>	<b>(33,888)</b>	<b>(7,493)</b>
<b>Debt Service Ratio</b>	<b>48.10</b>	<b>46.92</b>	<b>9.72</b>	<b>1.18</b>	<b>38.38</b>	<b>11.43</b>	<b>11.31</b>	<b>9.64</b>	<b>0.12</b>	<b>1.79</b>	<b>9.71</b>	<b>10.82</b>	<b>6.71</b>	<b>(1.11)</b>	<b>2.99</b>

LEHIGH COUNTY AUTHORITY  
VARIANCE ANALYSIS - MONTH  
For the Period Ended October 31, 2022

Suburban - Wastewater				
STATEMENTS OF ACTIVITIES	Actual	Q4 FC	FC Var	Comments
<b>Operating Revenues:</b>				
User Charges	1,434,776	1,389,918	44,858	
Connection & System Charges	2,428,973	2,426,726	2,247	
Other Miscellaneous Revenues	(3,115)	60	(3,175)	
<b>Total Operating Revenues</b>	<b>3,860,634</b>	<b>3,816,704</b>	<b>43,930</b>	Higher user charges
<b>Operating Expenses:</b>				
Personnel	124,634	120,953	(3,681)	
Shared Services - General & Administrative	17,042	13,785	(3,257)	
Utilities	18,280	18,760	480	
Materials and Supplies	36,796	25,069	(11,727)	
Miscellaneous Services	606,689	659,652	52,963	
Treatment and Transportation	254,395	245,000	(9,395)	
Depreciation and Amortization	516,262	516,262	-	
Major Maintenance Expenses	468	465	(2)	
Other Miscellaneous	-	-	-	
<b>Total Operating Expenses</b>	<b>1,574,565</b>	<b>1,599,946</b>	<b>25,381</b>	Lower services offset partly by higher personnel, G&A, materials/supplies, and treatment & transportation
<b>Net Operating Profit</b>	<b>2,286,069</b>	<b>2,216,758</b>	<b>69,311</b>	Higher operating revenues along with lower operating expenses
<b>Non-Operating Income (Expense)</b>				
Interest Income	17,593	10,000	7,593	
Interest (Expense)	(15,427)	(13,000)	(2,427)	
Other Miscellaneous	(6,289)	-	(6,289)	
<b>Net Non-Operating Income (Expense)</b>	<b>(4,123)</b>	<b>(3,000)</b>	<b>(1,123)</b>	
<b>Net Income (Loss)</b>	<b>2,281,946</b>	<b>2,213,758</b>	<b>68,188</b>	Higher net operating income
<b>CASH FLOW STATEMENT</b>				
<b>Cash Flows From Operating Activities</b>				
Operating Revenues	3,860,634	3,816,704	43,930	
Operating Expenses (ex D&A)	(1,058,303)	(1,083,684)	25,381	
Non-Cash Working Capital Changes	(1,012,374)	(1,012,000)	(374)	
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b>1,789,956</b>	<b>1,721,020</b>	<b>68,936</b>	Higher net operating income
<b>Cash Flows From Financing Activities</b>				
Capital Contributions	-	-	-	
Proceeds New Borrowing	-	-	-	
Interest Payments	(11,356)	(11,356)	0	
Principal Payments	(47,203)	(47,203)	0	
<b>Net Cash Provided by (Used in) Financing Activities</b>	<b>(58,559)</b>	<b>(58,559)</b>	<b>0</b>	
<b>Cash Flows from Capital and Related Activities</b>				
Non-Operating Income (Expenses)	(6,289)	-	(6,289)	
Capital Expenditures, net	(100,043)	(125,985)	25,942	
<b>Net Cash Provided By (Used In) Capital and Related Activities</b>	<b>(106,332)</b>	<b>(125,985)</b>	<b>19,653</b>	Lower capex
<b>Cash Flows From Investing Activities</b>				
Investments Converting To Cash	-	-	-	
Purchased Investments	-	-	-	
Interest Income	17,593	10,000	7,593	
<b>Net Cash Provided By (Used In) Investing Activities</b>	<b>17,593</b>	<b>10,000</b>	<b>7,593</b>	
<b>FUND NET CASH FLOWS</b>	<b>1,642,658</b>	<b>1,546,476</b>	<b>96,182</b>	Higher cash from operations and lower capex

**LEHIGH COUNTY AUTHORITY  
FINANCIAL STATEMENTS - CITY DIVISION  
For the Period Ended October 31, 2022**

STATEMENTS OF ACTIVITIES	City Division														
	Month					Year To Date					Full Year				
	Actual	Q4 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
<b>Operating Revenues:</b>															
User Charges	4,804,599	4,797,325	3,548,558	7,274	1,256,040	40,055,771	40,048,498	35,201,735	7,274	4,854,037	46,405,273	46,388,630	42,276,434	16,643	4,128,839
Connection & System Charges	371,591	358,170	165,520	13,421	206,071	3,924,163	3,910,741	3,192,105	13,421	732,058	4,807,081	4,488,054	3,511,290	319,027	1,295,791
Other Miscellaneous Revenues	4,470	5,000	4,170	(530)	300	120,970	121,500	100,270	(530)	20,700	131,500	67,475	113,357	64,025	18,143
<b>Total Operating Revenues</b>	<b>5,180,660</b>	<b>5,160,495</b>	<b>3,718,248</b>	<b>20,165</b>	<b>1,462,412</b>	<b>44,100,904</b>	<b>44,080,739</b>	<b>38,494,110</b>	<b>20,165</b>	<b>5,606,794</b>	<b>51,343,854</b>	<b>50,944,159</b>	<b>45,901,081</b>	<b>399,695</b>	<b>5,442,773</b>
<b>Operating Expenses:</b>															
Personnel	937,828	973,446	877,595	35,618	(60,234)	9,267,385	9,303,003	8,788,627	35,618	(478,758)	12,353,130	12,623,714	10,128,014	270,584	(2,225,116)
Shared Services - General & Administrative	133,307	132,020	70,086	(1,287)	(63,220)	1,368,111	1,366,824	1,282,417	(1,287)	(85,694)	1,830,863	1,872,369	1,529,997	41,506	(300,866)
Utilities	166,388	131,999	149,550	(34,390)	(16,838)	1,457,118	1,422,729	1,534,043	(34,390)	76,925	1,697,926	2,037,742	1,705,824	339,816	7,898
Materials and Supplies	160,388	138,026	124,163	(22,362)	(36,225)	1,709,842	1,687,480	1,154,318	(22,362)	(555,524)	2,175,432	2,334,092	1,486,678	158,660	(688,754)
Miscellaneous Services	115,474	99,211	72,030	(16,263)	(43,444)	1,228,720	1,212,458	999,824	(16,263)	(228,896)	1,985,580	2,184,774	1,513,867	199,194	(471,713)
Treatment and Transportation	-	-	-	-	-	5,625	5,625	5,813	-	188	5,625	13,800	12,480	8,175	6,855
Depreciation and Amortization	526,137	529,042	491,154	2,906	(34,983)	5,227,199	5,230,105	4,911,540	2,906	(315,659)	6,286,719	6,178,570	6,399,799	(108,149)	113,080
Major Maintenance Expenses	311,014	311,070	6,502	56	(304,511)	740,747	740,804	668,085	56	(72,663)	4,258,744	4,206,200	4,029,868	(52,544)	(228,876)
Other Miscellaneous	-	-	4,884	-	4,884	13,363	13,363	7,540	-	(5,823)	13,363	-	-	(13,363)	(13,363)
<b>Total Operating Expenses</b>	<b>2,350,535</b>	<b>2,314,814</b>	<b>1,795,965</b>	<b>(35,721)</b>	<b>(554,571)</b>	<b>21,018,111</b>	<b>20,982,390</b>	<b>19,352,207</b>	<b>(35,721)</b>	<b>(1,665,904)</b>	<b>30,607,382</b>	<b>31,451,261</b>	<b>26,806,527</b>	<b>843,879</b>	<b>(3,800,855)</b>
<b>Net Operating Profit</b>	<b>2,830,124</b>	<b>2,845,681</b>	<b>1,922,283</b>	<b>(15,556)</b>	<b>907,841</b>	<b>23,082,793</b>	<b>23,098,349</b>	<b>19,141,903</b>	<b>(15,556)</b>	<b>3,940,890</b>	<b>20,736,471</b>	<b>19,492,897</b>	<b>19,094,554</b>	<b>1,243,574</b>	<b>1,641,917</b>
<b>Non-Operating Income (Expense)</b>															
Interest Income	156,981	156,981	377	(0)	156,604	508,019	508,019	2,176	(0)	505,843	821,981	176,419	5,373	645,562	816,608
Interest (Expense)	(1,395,005)	(1,456,250)	(1,382,735)	61,244	(12,270)	(13,943,016)	(14,004,260)	(13,827,350)	61,244	(115,566)	(17,428,760)	(17,474,997)	(19,452,114)	46,237	2,023,354
Other Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Non-Operating Income (Expense)</b>	<b>(1,238,025)</b>	<b>(1,299,269)</b>	<b>(1,382,358)</b>	<b>61,244</b>	<b>144,334</b>	<b>(13,434,997)</b>	<b>(13,496,241)</b>	<b>(13,825,174)</b>	<b>61,244</b>	<b>390,177</b>	<b>(16,606,779)</b>	<b>(17,298,578)</b>	<b>(19,446,741)</b>	<b>691,799</b>	<b>2,839,962</b>
<b>Net Income (Loss)</b>	<b>1,592,100</b>	<b>1,546,412</b>	<b>539,925</b>	<b>45,688</b>	<b>1,052,175</b>	<b>9,647,796</b>	<b>9,602,108</b>	<b>5,316,729</b>	<b>45,688</b>	<b>4,331,067</b>	<b>4,129,693</b>	<b>2,194,319</b>	<b>(352,187)</b>	<b>1,935,374</b>	<b>4,481,880</b>
<b>CASH FLOW STATEMENT</b>															
<b>Cash Flows From Operating Activities</b>															
Operating Revenues	5,180,660	5,160,495	3,718,248	20,165	1,462,412	44,100,904	44,080,739	38,494,110	20,165	5,606,794	51,343,854	50,944,159	45,901,081	399,695	5,442,773
Operating Expenses (ex D&A)	(1,824,399)	(1,785,772)	(1,304,811)	(38,627)	(519,588)	(15,790,912)	(15,752,285)	(14,440,667)	(38,627)	(1,350,245)	(24,320,663)	(25,272,691)	(20,406,728)	952,028	(3,913,935)
Non-Cash Working Capital Changes	(1,693,084)	(1,694,001)	(425,993)	917	(1,267,091)	(5,981,043)	(5,981,960)	(5,026,650)	917	(5,478,393)	(1,287,960)	2,197,478	2,684,441	(3,485,438)	(3,972,400)
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b>1,663,177</b>	<b>1,680,722</b>	<b>1,987,444</b>	<b>(17,545)</b>	<b>(324,267)</b>	<b>22,328,949</b>	<b>22,346,494</b>	<b>23,550,793</b>	<b>(17,545)</b>	<b>(1,221,844)</b>	<b>25,735,231</b>	<b>27,868,945</b>	<b>28,178,794</b>	<b>(2,133,714)</b>	<b>(2,443,563)</b>
<b>Cash Flows From Financing Activities</b>															
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds New Borrowing	-	-	-	-	-	-	-	-	-	-	1,200,000	-	-	(1,200,000)	-
Interest Payments	-	-	-	-	-	(5,755,505)	(5,755,505)	(5,772,543)	-	17,038	(11,548,048)	(12,799,531)	(11,600,444)	1,251,483	52,396
Principal Payments	-	-	-	-	-	-	-	-	-	-	(2,660,831)	(2,660,831)	(2,514,642)	-	(146,189)
<b>Net Cash Provided by (Used in) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5,755,505)</b>	<b>(5,755,505)</b>	<b>(5,772,543)</b>	<b>-</b>	<b>17,038</b>	<b>(14,208,879)</b>	<b>(14,260,362)</b>	<b>(14,115,086)</b>	<b>51,483</b>	<b>(93,793)</b>
<b>Cash Flows from Capital and Related Activities</b>															
Non-Operating Income (Expenses)	-	-	-	-	-	(1,286,651)	(1,286,651)	(1,243,524)	-	(43,127)	(1,286,651)	(1,286,650)	(1,243,524)	(1)	(43,127)
Capital Expenditures, net	(1,999,463)	(1,746,110)	(317,859)	(253,353)	(1,681,604)	(7,495,153)	(7,241,800)	(3,561,171)	(253,353)	(3,933,982)	(7,029,370)	(7,058,800)	(3,825,566)	29,430	(3,203,804)
<b>Net Cash Provided By (Used In) Capital and Related Activities</b>	<b>(1,999,463)</b>	<b>(1,746,110)</b>	<b>(317,859)</b>	<b>(253,353)</b>	<b>(1,681,604)</b>	<b>(8,781,804)</b>	<b>(8,528,451)</b>	<b>(4,804,695)</b>	<b>(253,353)</b>	<b>(3,977,109)</b>	<b>(8,316,021)</b>	<b>(8,345,450)</b>	<b>(5,069,090)</b>	<b>29,429</b>	<b>(3,246,931)</b>
<b>Cash Flows From Investing Activities</b>															
Investments Converting To Cash	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income	156,981	156,981	377	(0)	156,604	508,019	508,019	2,176	(0)	505,843	821,981	176,419	5,373	645,562	816,608
<b>Net Cash Provided By (Used In) Investing Activities</b>	<b>156,981</b>	<b>156,981</b>	<b>377</b>	<b>(0)</b>	<b>156,604</b>	<b>508,019</b>	<b>508,019</b>	<b>2,176</b>	<b>(0)</b>	<b>505,843</b>	<b>821,981</b>	<b>176,419</b>	<b>5,373</b>	<b>645,562</b>	<b>816,608</b>
<b>FUND NET CASH FLOWS</b>	<b>(179,305)</b>	<b>91,593</b>	<b>1,669,962</b>	<b>(270,898)</b>	<b>(1,849,267)</b>	<b>8,299,659</b>	<b>8,570,557</b>	<b>12,975,730</b>	<b>(270,898)</b>	<b>(4,676,072)</b>	<b>4,032,312</b>	<b>5,439,552</b>	<b>8,999,991</b>	<b>(1,407,240)</b>	<b>(4,967,679)</b>
<b>DEBT SERVICE RATIO</b>															
<b>Debt Service Ratio (Indenture Based)</b>															
User Charges	4,804,599	4,797,325	3,548,558	7,274	1,256,040	40,055,771	40,048,498	35,201,735	7,274	4,854,037	46,405,273	46,388,630	42,276,434	16,643	4,128,839
Operating Expenses (Cash Based)	(1,824,399)	(1,785,772)	(1,304,811)	(38,627)	(519,588)	(15,790,912)	(15,752,285)	(14,440,667)	(38,627)	(1,350,245)	(24,320,663)	(25,272,691)	(20,406,728)	952,028	(3,913,935)
Interest Income	156,981	156,981	377	(0)	156,604	508,019	508,019	2,176	(0)	505,843	821,981	176,419	5,373	645,562	816,608
Annual Lease Payment (City)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Operating Revenues (Expenses)	376,061	363,170	169,690	12,891	206,371	4,045,133	4,032,241	3,292,375	12,891	752,758	4,938,581	4,555,529	3,624,647	383,052	1,313,934
<b>Cash Available For Debt Service</b>	<b>3,513,242</b>	<b>3,531,704</b>	<b>2,413,814</b>	<b>(18,462)</b>	<b>1,099,428</b>	<b>28,818,011</b>	<b>28,836,473</b>	<b>24,055,619</b>	<b>(18,462)</b>	<b>4,762,392</b>	<b>27,845,172</b>	<b>25,847,886</b>	<b>25,499,726</b>	<b>1,997,285</b>	<b>2,345,446</b>
Interest Paid	962,337	962,337	966,704	-	(4,366)	9,623,373	9,623,373	9,667,037	-	(43,663)	11,548,048	12,799,531	11,600,444	(1,251,483)	(52,396)
Debt Retirement (Principal Payments)	221,736	221,736	209,554	-	12,182	2,217,359	2,217,359	2,095,535	-	121,824	2,660,831	2,660,831	2,514,642	-	146,189
<b>Total Debt Service</b>	<b>1,184,073</b>	<b>1,184,073</b>	<b>1,176,257</b>	<b>-</b>	<b>7,816</b>	<b>11,840,733</b>	<b>11,840,733</b>	<b>11,762,572</b>	<b>-</b>	<b>78,161</b>	<b>14,208,879</b>	<b>15,460,362</b>	<b>14,115,086</b>	<b>(1,251,483)</b>	<b>93,793</b>
<b>Debt Service Ratio</b>	<b>2.97</b>	<b>2.98</b>	<b>2.05</b>	<b>(0.02)</b>	<b>0.91</b>	<b>2.43</b>	<b>2.44</b>	<b>2.05</b>	<b>(0.00)</b>	<b>0.39</b>	<b>1.96</b>	<b>1.67</b>	<b>1.81</b>	<b>0.29</b>	<b>0.15</b>



**LEHIGH COUNTY AUTHORITY  
VARIANCE ANALYSIS - MONTH  
For the Period Ended October 31, 2022**

City Division				
STATEMENTS OF ACTIVITIES	Actual	Q4 FC	FC Var	Comments
<b>Operating Revenues:</b>				
User Charges	4,804,599	4,797,325	7,274	
Connection & System Charges	371,591	358,170	13,421	
Other Miscellaneous Revenues	4,470	5,000	(530)	
<b>Total Operating Revenues</b>	<b>5,180,660</b>	<b>5,160,495</b>	<b>20,165</b>	<b>Higher user charges and higher system/connection charges</b>
<b>Operating Expenses:</b>				
Personnel	937,828	973,446	35,618	
Shared Services - General & Administrative	133,307	132,020	(1,287)	
Utilities	166,388	131,999	(34,390)	
Materials and Supplies	160,388	138,026	(22,362)	
Miscellaneous Services	115,474	99,211	(16,263)	
Treatment and Transportation	-	-	-	
Depreciation and Amortization	526,137	529,042	2,906	
Major Maintenance Expenses	311,014	311,070	56	
Other Miscellaneous	-	-	-	
<b>Total Operating Expenses</b>	<b>2,350,535</b>	<b>2,314,814</b>	<b>(35,721)</b>	<b>Lower personnel costs more than offset by higher spending on utilities, materials &amp; supplies, and services</b>
<b>Net Operating Profit</b>	<b>2,830,124</b>	<b>2,845,681</b>	<b>(15,556)</b>	<b>Higher operating expenses partially offset by higher operating revenues</b>
<b>Non-Operating Income (Expense)</b>				
Interest Income	156,981	156,981	(0)	
Interest (Expense)	(1,395,005)	(1,456,250)	61,244	
Other Miscellaneous	-	-	-	
<b>Net Non-Operating Income (Expense)</b>	<b>(1,238,025)</b>	<b>(1,299,269)</b>	<b>61,244</b>	<b>Lower interest expense</b>
<b>Net Income (Loss)</b>	<b>1,592,100</b>	<b>1,546,412</b>	<b>45,688</b>	<b>Lower net operating income favorably offset by lower interest expense</b>

**CASH FLOW STATEMENT**

<b>Cash Flows From Operating Activities</b>				
Operating Revenues	5,180,660	5,160,495	20,165	
Operating Expenses (ex D&A)	(1,824,399)	(1,785,772)	(38,627)	
Non-Cash Working Capital Changes	(1,693,084)	(1,694,001)	917	
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b>1,663,177</b>	<b>1,680,722</b>	<b>(17,545)</b>	<b>Lower net operating income</b>
<b>Cash Flows From Financing Activities</b>				
Capital Contributions	-	-	-	
Proceeds New Borrowing	-	-	-	
Interest Payments	-	-	-	
Principal Payments	-	-	-	
<b>Net Cash Provided by (Used in) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Cash Flows from Capital and Related Activities</b>				
Non-Operating Income (Expenses)	-	-	-	
Capital Expenditures, net	(1,999,463)	(1,746,110)	(253,353)	
<b>Net Cash Provided By (Used In) Capital and Related Activities</b>	<b>(1,999,463)</b>	<b>(1,746,110)</b>	<b>(253,353)</b>	<b>Higher capex</b>
<b>Cash Flows From Investing Activities</b>				
Investments Converting To Cash	-	-	-	
Purchased Investments	-	-	-	
Interest Income	156,981	156,981	(0)	
<b>Net Cash Provided By (Used In) Investing Activities</b>	<b>156,981</b>	<b>156,981</b>	<b>(0)</b>	
<b>FUND NET CASH FLOWS</b>	<b>(179,305)</b>	<b>91,593</b>	<b>(270,898)</b>	<b>Lower cash from operating activities along with higher capex</b>

LEHIGH COUNTY AUTHORITY  
 CASH & INVESTMENT SUMMARY  
 For the Period Ended October 31, 2022

	Suburban Water				Suburban Wastewater				City Division				Total			
	10/31/2022 Actual	2022 Forecast	2022 Budget	2021 Actual	10/31/2022 Actual	2022 Forecast	2022 Budget	2021 Actual	10/31/2022 Actual	2022 Forecast	2022 Budget	2021 Actual	10/31/2022 Actual	2022 Forecast	2022 Budget	2021 Actual
<b>Cash</b>																
Operating																
Unrestricted	4,960,679	5,699,945	4,277,520	4,377,319	1,072,523	2,642,413	8,147,829	448,128	2,316,554	345,889	14,389,739	6,684,651	8,056,517	8,688,247	26,815,088	11,510,099
Restricted	-	-	-	-	-	0	272	(0)	23,297,775	28,126,481	18,916,191	25,794,847	23,297,775	28,126,481	18,916,463	25,794,847
Total Operating	4,960,679	5,699,945	4,277,520	4,377,319	1,072,523	2,642,413	8,148,101	448,128	25,614,329	28,472,370	33,305,930	32,479,498	31,354,292	36,814,728	45,731,551	37,304,946
Capital																
Unrestricted	256,867	256,867	2,042,457	319,718	5,310,857	5,264,599	7,672,019	5,955,385	11,081,386	11,062,077	169,980	3,022,601	16,649,111	16,583,544	9,884,456	9,297,704
Restricted	-	-	-	-	338,424	338,424	337,932	338,360	7,513,112	7,500,000	7,500,000	7,500,035	7,851,536	7,838,424	7,837,932	7,838,396
Total Capital	256,867	256,867	2,042,457	319,718	5,649,281	5,603,023	8,009,951	6,293,745	18,594,498	18,562,077	7,669,980	10,522,636	24,500,647	24,421,968	17,722,388	17,136,099
Other Restricted																
Debt Reserves	4,027,282	1,653,534	1,858,493	1,943,941	-	-	-	-	34,586,362	27,493,396	28,976,677	27,493,396	38,613,644	29,146,930	30,835,170	29,437,337
Escrow	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Restricted	4,027,282	1,653,534	1,858,493	1,943,941	-	-	-	-	34,586,362	27,493,396	28,976,677	27,493,396	38,613,644	29,146,930	30,835,170	29,437,337
<b>Total Cash</b>	<b>9,244,828</b>	<b>7,610,346</b>	<b>8,178,470</b>	<b>6,640,978</b>	<b>6,721,804</b>	<b>8,245,436</b>	<b>16,158,052</b>	<b>6,741,873</b>	<b>78,795,190</b>	<b>74,527,843</b>	<b>69,952,587</b>	<b>70,495,531</b>	<b>94,468,583</b>	<b>90,383,626</b>	<b>94,289,109</b>	<b>83,878,382</b>
<b>Investments</b>																
Operating																
Unrestricted	1,920,530	1,974,940	1,497,825	1,974,940	8,817,606	6,977,547	6,387,746	6,977,547	-	-	-	-	10,738,136	8,952,487	7,885,571	8,952,487
Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating	1,920,530	1,974,940	1,497,825	1,974,940	8,817,606	6,977,547	6,387,746	6,977,547	-	-	-	-	10,738,136	8,952,487	7,885,571	8,952,487
Capital																
Unrestricted	1,008,802	1,000,184	1,000,000	1,000,184	-	-	-	-	-	-	-	-	1,008,802	1,000,184	1,000,000	1,000,184
Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital	1,008,802	1,000,184	1,000,000	1,000,184	-	-	-	-	-	-	-	-	1,008,802	1,000,184	1,000,000	1,000,184
Other Restricted																
Debt Reserves	-	-	244,924	-	-	-	-	-	-	-	-	-	-	-	244,924	-
Escrow	250,961	-	4,210,752	-	-	-	-	-	-	-	-	-	250,961	-	4,210,752	-
Total Other Restricted	250,961	-	4,455,676	-	-	-	-	-	-	-	-	-	250,961	-	4,455,676	-
<b>Total Investments</b>	<b>3,180,292</b>	<b>2,975,124</b>	<b>6,953,501</b>	<b>2,975,124</b>	<b>8,817,606</b>	<b>6,977,547</b>	<b>6,387,746</b>	<b>6,977,547</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,997,898</b>	<b>9,952,671</b>	<b>13,341,247</b>	<b>9,952,671</b>
<b>Total Cash and Investments</b>	<b>12,425,120</b>	<b>10,585,470</b>	<b>15,131,971</b>	<b>9,616,102</b>	<b>15,539,410</b>	<b>15,222,983</b>	<b>22,545,798</b>	<b>13,719,420</b>	<b>78,795,190</b>	<b>74,527,843</b>	<b>69,952,587</b>	<b>70,495,531</b>	<b>106,466,481</b>	<b>100,336,297</b>	<b>107,630,356</b>	<b>93,831,053</b>
<b>Summary</b>																
Cash																
Unrestricted	5,217,546	5,956,812	6,319,977	4,697,037	6,383,380	7,907,012	15,819,848	6,403,513	13,397,941	11,407,966	14,559,719	9,707,252	24,705,628	25,271,791	36,699,544	20,807,802
Restricted	4,027,282	1,653,534	1,858,493	1,943,941	338,424	338,424	338,204	338,360	65,397,249	63,119,877	55,392,868	60,788,279	69,762,955	65,111,835	57,589,565	63,070,580
Total Cash	9,244,828	7,610,346	8,178,470	6,640,978	6,721,804	8,245,436	16,158,052	6,741,873	78,795,190	74,527,843	69,952,587	70,495,531	94,468,583	90,383,626	94,289,109	83,878,382
Investments																
Unrestricted	2,929,332	2,975,124	2,497,825	2,975,124	8,817,606	6,977,547	6,387,746	6,977,547	-	-	-	-	11,746,938	9,952,671	8,885,571	9,952,671
Restricted	250,961	-	4,455,676	-	-	-	-	-	-	-	-	-	250,961	-	4,455,676	-
Total Investments	3,180,292	2,975,124	6,953,501	2,975,124	8,817,606	6,977,547	6,387,746	6,977,547	-	-	-	-	11,997,898	9,952,671	13,341,247	9,952,671
<b>Total Cash and Investments</b>	<b>12,425,120</b>	<b>10,585,470</b>	<b>15,131,971</b>	<b>9,616,102</b>	<b>15,539,410</b>	<b>15,222,983</b>	<b>22,545,798</b>	<b>13,719,420</b>	<b>78,795,190</b>	<b>74,527,843</b>	<b>69,952,587</b>	<b>70,495,531</b>	<b>106,466,481</b>	<b>100,336,297</b>	<b>107,630,356</b>	<b>93,831,053</b>

**CERTIFICATES OF DEPOSIT**

October 2022

Fund	Bank	Location	Gross Amount	Date of Purchase	Date Due	Net Rate %
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NONE PURCHASED

**DEVELOPMENT ACTIVITY**

**Water system construction is occurring in the following developments:**

8323/8449 Congdon Hill Drive, 2 industrial lots with warehouses, LMT  
 Estates at Maple Ridge, Water main extension-UMiIT  
 Fields at Indian Creek, Phases 4 & 5, 86 residential units (sfd), water and sewer, UMiIT & Emmaus  
 Kohler Tract, 123 residential lots (sfa), water and sewer, UMiIT  
 Lehigh Hills, Lot 5 Phase 2, 240 residential units (sfd.), UMT  
 Lehigh Hills Townhouses, 24 townhouse units (sfa), UMT  
 Mountain View Estates, 27 residential units (sfd), LMT  
 Sauerkraut Lane Extension, Roadway & water line extension, LMT  
 West Hills Business Center Lot H, 1 commercial lot, WeisT  
 Parkland Crossing (formerly 1224 Weilers Rd Twins), 144 townhouse units, UMT

**Water system plans are being reviewed for the following developments:**

749 Route 100, 1 industrial lot with warehouse, UMT  
 3369 Rt 100 Neighborhood Hospital & Medical Offices, 1 commercial lot, LMT  
 3400 Brookside Road, Indian Creek- 26 Single family homes-Main extension, LMT  
 3510 Macungie Road 22 Single family homes-LMT  
 5329-5347-5357 Hamilton Blvd., 1 commercial lot, LMT  
 7034 Ambassador Drive -Warehouse, UMT  
 ABE Doors & Windows Redevelopment, 1 commercial lot, LMT  
 Advanced Health Care of Allentown, 1 commercial lot, LMT  
 Air Products & Chemicals-Cetronia Road, 1 commercial lot, UMT  
 ATAS International, 1 industrial lot, UMT  
 Carriage East Residential Development, 11 residential units, (sfd), UMT  
 Chick-Fil-A Redevelopment, LMT  
 Estates at Maple Ridge, 30 residential units (sfd), UMiIT  
 Fallbrooke Residential Subdivision, 90 sf residential units, UMT  
 Fields at Brookside, water main relocation, LMT  
 Grant Street Townes, 18 Townhouse, WT  
 Green Hills Commerce Center III, 1 commercial lot, UMT  
 Guardian Self-Storage, 1 commercial lot, LMT  
 Hidden Meadows - Phase 3, 20 townhouse units, UMT  
 Laurel Field, Phase 5, 25 townhouses, UMT  
 Macungie Crossings Home Depot, LMT  
 Madison Village at Penn's View, 66 manufactured homes, 1 lot, water and sewer, LynnT  
 Mertztown Residential Subdivision, 264 sf units & 136 townhouse units, LMT  
 Mosser Road Subdivision, 10 sf units, UMT  
 Posh Properties 4316,4320,4330,4344 Hamilton Blvd LMT, day care-self storage 4 lots water  
 Ridings at Parkland, Phase 2, 38 residential units (sfd), NWT  
 Schoeneck Road, Lot 1, 1 lot, warehouse, LMT  
 Self-Storage Facility, Cedarbrook Road – 1 Commercial Lot, LMT  
 Sheetz, Cetronia Road, 1 commercial lot, UMT Complete  
 Spring Creek Properties, Lot 12, 1 lot, warehouse, LMT  
 Spring Creek Estates 2022 LMT 2 lots, 2 6 unit Apt, 8 single family homes, water  
 Taco Bell 248 Route 100-UMT  
 The Annex at Fields at Indian Creek, 22 sf residential units, Emmaus Borough  
 Towneplace Suites by Marriott, 91-room hotel, UMT  
 Towns At Schaefer Run, 128 townhouse unit (sfa), UMT  
 Trexler Center Unit 5-Wawa-LMT  
 Upper Macungie Community Center UMT commercial lot, water  
 Woodmont Valley 2, 129 apartment units (former Allen Organ Co.) LMT-New

**Sewage Facilities Planning Modules Reviewed in Prior Month:**

**GPD**

Single Family Home	4283 Heather Ct	SWT	223
Single Family Home	4241 Tilghman St	SWT	223
WIP Emaus Ave Redevelopment	4201 W Emaus Ave	Allentown	6898
Brookside Meadows	3500 Brookside Rd	LMT	9812
Single Family Home	2430 Coolidge St	SWT	0
Neuweiler Brewery-Mixed Use	401 N Front St	Allentown	336
My Salon Suite	3026 Tilghman St	SWT	713
Allentown Metal Works	606 South 10th St	Allentown	3570
Kidstrong Tenant Fit-out	4719 W Tilghman St	SWT	68

System Operations Review - October 2022

Presented: November 28, 2022

<u>Critical Activities</u>	<u>System</u>	<u>Description</u>	<u>Oct-22</u>	<u>2022 Totals</u>	<u>2021 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	22.10	22.54	22.00	39.0
		Schantz Spring	6.65	6.95	7.29	9.0
		Crystal Spring	3.87	3.87	3.75	4.0
		Little Lehigh Creek	11.46	11.71	10.84	30.0
		Lehigh River	0.11	0.04	0.11	28.0
	Central Lehigh	Total	10.91	11.56	10.98	19.04 MGD Avg
		Feed from Allentown	7.49	7.23	7.29	7.0 MGD Avg 10.5 MGD Max
		Well Production (CLD)	3.42	4.33	3.69	8.54 MGD Avg
		Sum of all (12) other Suburban Water Systems	0.15	0.14	0.13	1.71 Sum of all wells
Wastewater Treatment	Kline's Island	31.61	32.80	32.27	40.0	
	Pretreatment Plant	4.77	5.15	5.17	5.75 (design capacity)	
	Sum of all (5) other Suburban WW Systems	0.20	0.20	0.21	0.36	
			<u>Oct-22</u>	<u>2022 Totals</u>	<u>2021 Totals</u>	<u>2020 Totals</u>
Precipitation Totals (inches)			5.07	39.3	44.67	60.66
Compliance Reports Submitted to Allentown			26	242	280	278
Notices of Violation (NOVs)	(Allentown + Suburban)		1	3	3	1
Sanitary Sewer Overflows (SSOs)/Bypasses	(Allentown + Suburban)		1	16	26	37
Main Breaks Repaired	Allentown		4	26	20	20
	Suburban		2	13	14	12
Customer Service Phone Inquiries	(Allentown + Suburban)		918	8,848	15,857	22,992
Water Shutoffs for Non-Payment	(Allentown + Suburban)		198	1,680	1,773	1,956
Injury Accidents	(Allentown + Suburban)		0	5	8	10
Emergency Declarations	Allentown		0	(2) @ \$258,993	0	(2) @ \$152,053
	Suburban		0	(3) @ \$857,939.60	(1) @ \$48,000	(1) @ \$19,335

Significant Repairs/Upgrades:

N/A

Description of NOVs and/or SSOs:

A bypass occurred at Heidelberg Heights WWTP from 10/4-5/2022 due to 3.3" of rainfall. A NOV was issued for an ammonia NPDES permit exceedance that occurred in September 2022 at the Kline's Island Wastewater Treatment Plant. A memo providing additional information is enclosed.

Other Highlights:

No Boil Water Advisories occurred in October 2022.

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## MEMORANDUM

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**Date:** November 20, 2022

**To:** Lehigh County Authority Board of Directors

**From:** Andrew Moore, Director of Plant Operations

On October 20, 2022, Lehigh County Authority (LCA) received an Operating Standards Notice of Violation (NOV) from the City of Allentown. The NOV was issued for an ammonia NPDES permit exceedance that occurred in September 2022 at the Kline's Island Wastewater Treatment Plant. The monthly average effluent ammonia was 6.1 mg/L, which exceeded the permitted limit of 5 mg/L. In accordance with the City Lease and Operating Standards, a permit exceedance of this nature results in operational liquidated damages to be paid to the City in the amount of \$11,245.01.

### **Incident Description:**

Digester 1 was out of service for several months in 2022 due to a cleanout project, as required by the City lease agreement. The cleanout project requires a great deal of coordination between operational staff and severely impacts the operation of Kline's Island due to limited amount of sludge storage and digestion capacity when a digester is offline. While routine digester cleanouts are necessary for maintaining asset life cycles and capacity, they provide a complexity of operational challenges.

Following completion of the cleanout, Digester 1 was placed back in service in late August with an improper valve configuration in place that resulted in sludge building up in the primary settling tanks. The sludge buildup caused an increase of organic and solids loading to the plastic media trickling filters (PMTFs), negatively impacting ammonia removal. During normal operations, ammonia is reduced by approximately 60% via the PMTFs. In September, ammonia removal from the PMTFs was reduced to 50% or less. The rock media trickling filters were not able to sufficiently treat the added ammonia loading, which is the last opportunity for nitrification at the plant. This resulted in an average effluent ammonia concentration of 6.1 mg/L in September. Through operational adjustments to the sludge management process at Kline's Island, plant performance is returning to normal and was able to achieve full compliance in October.

### **Preventing Future Incidents:**

Several "lessons learned" meetings were conducted with operational staff and the City of Allentown Office of Compliance to review the incident that led to the permit exceedance. The following points summarize additional steps to be taken to prevent future incidents:



1053 SPRUCE RD \* P.O. BOX 3348 \* ALLENTOWN, PA 18106-0348  
610-398-2503 \* Email: [service@lehighcountyauthority.org](mailto:service@lehighcountyauthority.org)  
[www.lehighcountyauthority.org](http://www.lehighcountyauthority.org)

- As cleanouts for Digester 2 and Digester 3 are planned for 2023 and 2024, timing of this work will be adjusted to avoid summer months when ammonia limits are lower.
- Standard operating procedures have been revised for the process to place a digester back into operation following a cleanout procedure.
- Replacement of sludge monitoring equipment will improve real-time data collection and monitoring of sludge buildup conditions.

LCA continues to work on strategic initiatives related to Operational Excellence and strives for compliance with all regulatory requirements.