



**LCA Main Office:**  
1053 Spruce Road  
Wescosville, PA 18106  
610-398-2503

**Agendas & Minutes Posted:**  
[www.lehighcountyauthority.org](http://www.lehighcountyauthority.org)

## LEHIGH COUNTY AUTHORITY

Published: June 19, 2023

### BOARD MEETING AGENDA – June 26, 2023 – 12:00 p.m.

**In-Person or Virtual Meeting Attendance Options Available:** Meetings of the LCA Board of Directors will be held at LCA's Main Office as well as online using the Zoom Meetings application, which includes a telephone option. Public participation is welcomed both in-person or virtually. Instructions for joining the meeting online or by phone are posted on the LCA website in the morning on the day of the meeting, prior to the start of each meeting. You may also issue comment to LCA via email to [LCABoard@lehighcountyauthority.org](mailto:LCABoard@lehighcountyauthority.org) in advance of any meeting or view the meeting at a later time by visiting the LCA website. Please visit <https://www.lehighcountyauthority.org/about/lca-board-meeting-videos/> for specific instructions to join the meeting if you are attending virtually. If attending in-person at LCA's Main Office, please follow all safety and sanitation protocols posted.

#### 1. Call to Order

- **NOTICE OF MEETING RECORDINGS**

Meetings of Lehigh County Authority's Board of Directors that are held at LCA's Main Office at 1053 Spruce Road, Wescosville, PA, may be recorded for viewing online at [lehighcountauthority.org](http://lehighcountauthority.org). Recordings of LCA meetings are for public convenience and internal use only and are not considered as minutes for the meeting being recorded, nor are they part of public record. Recordings may be retained or destroyed at LCA's discretion.

- *Public Participation Sign-In Request*

#### 2. Review of Agenda / Executive Sessions

- Additions to Agenda (vote required if action will be taken)

#### 3. Approval of Minutes

- *June 12, 2023 Board meeting minutes*

#### 4. Public Comments

#### 5. Action / Discussion Items:

### **FINANCE AND ADMINISTRATION**

#### **WATER**

#### **WASTEWATER**

- *Spring Creek Pump Station Upgrades (Approval) (purple) (digital Board packet, pages 6-10)*

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

#### 7. Monthly Financial Review (2<sup>nd</sup> Board meeting per month) (digital Board packet, pages 11-23) - **May 2023 report attached**

#### 8. Monthly System Operations Overview (2<sup>nd</sup> Board meeting per month) (digital Board packet, pages 24-25) – **May 2023 report attached**

#### 9. Staff Comments

#### 10. Solicitor's Comments

11. Public Comments / Other Comments
12. Board Member Comments
13. Executive Sessions
14. Adjournment

UPCOMING BOARD MEETINGS		
July 10, 2023	July 24, 2023	August 14, 2023

#### PUBLIC PARTICIPATION POLICY

In accordance with Authority policy, members of the public shall record their name, address, and discussion item on the sign-in sheet at the start of each meeting; this information shall also be stated when addressing the meeting. During the Public Comment portions of the meeting, members of the public will be allowed 5 minutes to make comments/ask questions regarding non-agenda items, but time may be extended at the discretion of the Chair; comments/questions regarding agenda items may be addressed after the presentation of the agenda item. Members of the public may not request that specific items or language be included in the meeting minutes.

## **REGULAR MEETING MINUTES**

### **June 12, 2023**

The Regular Meeting of the Lehigh County Authority Board of Directors was called to order at 12:00 p.m. on Monday, June 12, 2023, Chairman Brian Nagle presiding. The meeting was hybrid via in-person and video and audio advanced communication technology ("ACT"), using the Zoom internet application, including telephone option. Each Board member and other attendees of the meeting were able to hear each other attendee and be heard by each other attendee. The public could also participate in the meeting in-person or via ACT, using the Zoom internet application, including telephone option. A Roll Call of Board members present was taken. Brian Nagle, Amir Famili, Linda Rosenfeld, Norma Cusick, Jeff Morgan, and Sean Ziller were present for Roll Call, and remained for the duration of the meeting. Marc Grammes entered the meeting at 12:03 p.m.

Solicitor Michael Gaul of KingSpry was present along with Authority Staff, Liesel Gross, Ed Klein, Chris Moughan, Albert Capuzzi, Phil DePoe, Chuck Volk, Susan Sampson, and Lisa Miller.

Chairman Nagle announced that the Board received their electronic and hard copies of the Board packet in advance and asked if anyone did not receive their copy of the packet. A copy of the packet is also available online.

Chairman Nagle announced that the Authority received a Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA) for its Annual Comprehensive Financial Report for the fiscal year ended December 31, 2021. The award recognizes Ed Klein and the Finance staff for their excellent financial reporting.

Chairman Nagle also announced that CEO Liesel Gross has been awarded the George Warren Fuller Award from the Pennsylvania Section of the American Water Works Association for her distinguished service in the water supply field.

### **REVIEW OF AGENDA**

Liesel Gross announced that there are no changes or additions to the agenda; however, there will be an Executive Session at the close of the regular meeting to discuss a personnel matter.

### **APPROVAL OF MINUTES**

#### **May 22, 2023 Meeting Minutes**

Linda Rosenfeld noted a grammatical error. On a motion by Linda Rosenfeld, seconded Amir Famili, the Board approved the minutes of the May 22, 2023, Board meeting as corrected (7-0).

### **PUBLIC COMMENTS**

None.

#### **LCA Lowhill Township Water Services Agreement, First Addendum – Recission of LCA Board Approval**

Liesel Gross provided the background of the First Addendum to the Lowhill Township Water Service Agreement that was approved in May 2022 to extend potable water service to portions of the Township. In May 2023, the Authority received a letter from the Township Solicitor indicating that the Township has rescinded its approval of the First Addendum due to changes in its land-use planning approach. Notably, the Township has recently adopted an updated comprehensive land-use plan, and the Township Solicitor's letter indicates future extension of water service in the Township would be based on the updated plan. Ms. Gross suggested that the Authority Board of Directors take action

to similarly rescind its approval of the First Addendum to indicate its support of the Township's planning approach. The original Lowhill Township Water Service Agreement would continue to be in place.

On a motion by Linda Rosenfeld, seconded by Marc Grammes, the Board rescinded its May 2022 approval of the First Addendum to the Lowhill Township Water Service Agreement (7-0).

#### **North Whitehall Township Act 537 Plan: Cost-Sharing Agreement**

Liesel Gross explained that North Whitehall Township and the Authority have collaborated on prior planning studies to address the need for public sewer services in the Township. The most recent effort was in the early 2000s, when an Act 537 Plan update was developed. An Act 537 Plan update is needed now because there are several small developer-built sewer systems in the Township, including two owned and operated by the Authority, which have varying degrees of performance challenges. The Township is also concerned about the potential for failing on-lot systems, and the capacity to provide public sewer service in growing areas of the Township. The Authority and Township staff agree that a partnership approach to developing the Act 537 Plan update is appropriate due to the Authority's role in providing public water and sewer services in the Township. A cost-sharing agreement has been drafted to formalize the partnership for the planning effort. The agreement was drafted collaboratively by Saxton & Stump and the Township Solicitor, and North Whitehall Township approved the agreement on June 5, 2022.

There was some Board discussion about the Act 537 Plan schedule and cost, and the Authority's role in the process. Liesel Gross explained that the schedule and cost will be determined by the requirements set forth by the Pa. Department of Environmental Protection. An initial step in the process is to meet with DEP to review the Act 537 Plan checklist to determine the elements required to be included in the plan. This will dictate the planning schedule and cost. However, the cost-sharing agreement caps the Authority's contribution at \$150,000 without further authorization. Ms. Gross also noted that the Township is required to adopt the Act 537 Plan, so it is the Township's ultimate responsibility to complete the planning work, but the Authority is a logical partner due to its current role in providing sewer service in the Township.

On a motion by Jeff Morgan, seconded by Sean Ziller, the Board approved the North Whitehall Township Act 537 Plan Cost-Sharing Agreement and authorized Liesel Gross to sign the agreement (7-0).

#### **MONTHLY PROJECT UPDATES / INFORMATION ITEMS**

Liesel Gross reviewed items for the next meeting in June. She also highlighted the Safety Program Review item in the report, which the Board requested and is scheduled for the July 10 meeting. Amir Famili asked for an update on the Kline's Island WWTP dechlorination system project. Chuck Volk said the project will be completed this quarter. Jeff Morgan asked what the next deadline is for the regional Act 537 Plan. Phil DePoe said the next big deadline is for the municipalities to finalized their inflow and infiltration source reduction plans within the next month.

#### **STAFF COMMENTS**

Liesel Gross thanked the Board for the opportunity for her and staff to be able to participate in industry associations and events, such as the American Water Works Association meeting that is currently under way in Toronto this week. These opportunities are a great benefit to the organization and for the staff's personal development.

Marc Grammes asked for further explanation regarding the pump failure that occurred at the Kline's Island WWTP in April, which caused a small sewage overflow at the facility. Andrew Moore explained that the pump was out of service but an error in programming logic was calling for the out-of-service pump to turn on in the wrong sequence, which caused a brief interruption in pumping. Normally when a pump is out of service, the programming logic would be adjusted to have the pump removed from the pumping sequence. The problem was identified and corrected. Some additional Board discussion followed.

**SOLICITOR'S COMMENTS**

Solicitor Gaul congratulated Liesel Gross and Ed Klein and their staff on the awards announced earlier during the meeting.

**PUBLIC COMMENTS / OTHER COMMENTS**

None.

**BOARD MEMBER COMMENTS**

None.

**EXECUTIVE SESSION**

An Executive Session will be held following the close of the regular meeting to discuss a personnel matter.

**ADJOURNMENT**

There being no further business, the Chairman adjourned the meeting at 12:35 p.m.

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Linda A. Rosenfeld  
Secretary

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## MEMORANDUM

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**Date:** June 26, 2023

**To:** Lehigh County Authority Board of Directors  
**From:** Amy Kunkel, LCA Project Engineer  
**Subject:** Suburban Division - Spring Creek  
Pump Station Upgrade Project- Design Phase

**MOTIONS / APPROVALS REQUESTED:**

No.	Item	Amount
1	Capital Project Authorization – Design Phase	\$176,484
2	Professional Services Authorization – Borton-Lawson Engineering LLC (1), (2)	\$119,484

- (1) *Included in the Capital Project Authorization.*  
(2) *Does not include Construction phase related engineering services.*

**PROJECT OVERVIEW:**

The Spring Creek Pump Station (SCPS) is a submersible sewage pumping station with a rated capacity of 7 million gallons per day. It was constructed in 1996 as a relief facility to eliminate downstream sanitary sewer overflows in a section of the Western Lehigh Interceptor (WLI) through Lower Macungie Township. The station pumps excess flows from the WLI to a tie-in point with the WLI just downstream of Meter Station No. 5. The station consists of a masonry control building housing MCC, VFDs, instrumentation controls, SCADA and a generator. The facility mechanical station is located near the intersection of Spring Creek Road and Mill Creek Road, within the floodplain of the Little Lehigh Creek in Lower Macungie Township, Lehigh County. Wastewater flow from the upstream interceptor channel is diverted into the wet well by two adjustable side by side 30" x 48" weir gates. Three submersible pumps (Flygt #C3231/735; 230 hp) discharge to the Spring Creek Force Main.

An improvements project was completed in 2018 which included the installation of a comminutor at the downstream gate into the wet well, replacement of the downstream weir gate, installation of two actuators to motorize the gates through an ultrasonic level detector, and replacement of the Programmable Logic Controllers (PLCs).

As a result of electrical concerns raised by LCA Operations staff, an Electrical Condition Assessment of the SCPS was performed by Keystone Engineering Group in 2023. The majority of the five-year timeline recommendations of the Keystone study are included in this Basis of Design.

Upgrades to the pumping station include the following:

1. Replace the three variable frequency drives (VFDs), including wiring between control building and mechanical station, the isolation transformers, and the mini power center. Each of these items were identified in the Electrical Condition Assessment as being in poor condition or obsolete.

2. Upgrade the pump station dry well to meet NFPA 820 and PA DEP requirements for ventilation. This was another recommendation from the Electrical Condition Assessment.
3. Modifications to the nine access hatches. The Consultant will evaluate alternatives to making the hatches submergible. The station is adjacent to Spring Creek and is subject to flooding.
4. Two weir gates allow flow to enter the pump station from the Western Lehigh Interceptor. The downstream gate was replaced in 2017. The upstream gate will be replaced with this project. The actuators on both gates will be evaluated by the consultant.
5. Install a new manual gate in the interceptor channel to allow all flow to be diverted through the pump station, allowing access to the downstream portion of the interceptor for maintenance and emergency repairs.
6. The configuration of the wet well results in a corner of the wet well being prone to accumulating a scum layer that is difficult to access and remove. The consultant will evaluate either structural or operational changes that will improve maintenance of the station.

**FUNDING:**

This Project will be funded by the LCA Suburban Division.

**BUDGET AMENDMENT**

Not required for this approval.

**PROJECT STATUS:**

Pending Board approval of the Design Phase.

**THIS APPROVAL-DESIGN PHASE**

Lehigh County Authority (LCA) intends to retain the services of an engineering consulting firm to provide design related services. Approval for construction related engineering services will be requested with the Construction Phase. The following table summarizes the professional services to be performed:

<b>Professional Services <sup>(1)</sup></b>
1. Attend kickoff meeting.
2. Design the replacement of the VFDs and mini power system.
3. Design the replacement of the upstream weir gate and new channel gate.
4. Evaluate options to make access hatches submergible, reduce rag buildup in the wet well, and operation of gate actuators; design of recommended alternative
5. Update the pump station to meet ventilation requirements.
6. Prepare construction bid documents (plans and specifications).
7. Attend design progress meetings at 60% and 90% design
8. Prepare cost opinions at 60%, 90% and final design
9. Provide bidding services.

1. For Design Phase Only.

**CONSULTANT SELECTION PROCESS:**

Three engineering firms, Borton-Lawson, Keystone Engineering Group, and Whitman, Requardt and Associates were invited to submit proposals for the project in May 2023. The firms were

selected based on prior LCA project performance and general expertise with sanitary sewage pump stations and electrical equipment. Pre-proposal site visits were individually held at the pump station in May where the consultants were able to tour the facility, access the conditions and ask questions related to the design work. Proposals were received on June 2, 2023, the results of which follow:

<b>Consultant</b>	<b>Cost</b>
<i>Borton-Lawson</i>	<i>\$119,484</i>
Keystone Engineering Group	\$127,748
WRA	\$180,888

Based upon our review of all aspects of both the Technical and Cost Proposals submitted by the three firms, we recommend award of the Design Phase services to Borton-Lawson. Their proposal is on scope and represents what we believe is the best overall value for the Authority. Borton-Lawson will perform the services outlined in their proposal dated June 2, 2023.

**BORTON-LAWSON ENGINEERING LLC -COMPANY INFORMATION & REFERENCE CHECK:**

Established in 1988, Borton-Lawson Engineering LLC (Borton-Lawson) is a multi-disciplinary engineering consulting firm headquartered in Wilkes-Barre, PA, with a local office in Bethlehem, PA and another office located Pittsburgh. In 2022 Borton-Lawson joined Verdantas, a national engineering firm, expanding their staff, capabilities and experience. With more than 170 professional and support staff now increased to 850, Borton-Lawson has sufficient personnel in the required disciplines to guarantee continuity and continued progress on all disciplines this contract requires.

Borton-Lawson was the design engineer on the High Service Pumps VFD Replacement and Power Study Analysis Study recently completed for the City of Allentown. The firm performed very well and change orders were kept to a minimum.

**PROJECT SCHEDULE:** At this juncture the construction portion of this project is anticipated to be bid in January 2024 with completion of the work by January 2025.

**FUTURE AUTHORIZATIONS- CONSTRUCTION PHASE:**

After the construction bid(s) are received, a Capital Project Authorization (CPA) Amendment will be presented to the Board for approval of the Construction Phase; and will include construction contract award(s), professional services amendment for construction related services, staff costs and other related components.



# CAPITAL PROJECT AUTHORIZATION

PROJECT NO.:	SD-S-23-1	BUDGET FUND:	Suburban Div\Wastewater\Capital
PROJECT TITLE:	Spring Creek Pump Station Upgrade Project	PROJECT TYPE:	<input checked="" type="checkbox"/> Construction <input type="checkbox"/> Engineering Study <input type="checkbox"/> Equipment Purchase <input type="checkbox"/> Amendment
THIS AUTHORIZATION:	\$176,484		
TO DATE (W/ ABOVE)	\$176,484		

## DESCRIPTION AND BENEFITS:

This Project will include replacing the three VFDs and mini power system, upgrade the dry well to meet ventilation requirements, upgrades to access hatches to make submergible, replacement of the upstream weir gate and installation of a new channel gate, evaluation of the gate actuators, evaluation of the wet well to reduce rag buildup, and repairs to concrete and conduits to make watertight. Borton-Lawson will be used for the engineering consulting services. The project is anticipated to be bid ready by December of 2023.

Reference the attached Memorandum for additional information.

Previous Authorizations	
Planning	\$14,100

REQUESTED THIS AUTHORIZATION	
Design Phase	
Staff	\$40,000
Engineering Consultant – Borton-Lawson Engineering	\$119,484
Contingency	\$17,000
Total This Authorization	\$176,484

Future Authorization	
Construction Phase	\$1,430,000

Total Estimated Project	\$1,630,584
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## REVIEW AND APPROVALS:

Project Manager	Date	Chief Executive Officer	Date
Chief Capital Works Officer	Date	Chairman	Date



Lehigh County Authority

1053 Spruce Road \* P.O. Box 3348 \* Allentown, PA 18106-0348  
(610)398-2503 \* FAX (610)398-8413

## PROFESSIONAL SERVICES AUTHORIZATION

**Professional:** Borton-Lawson Engineering LLC  
3897 Adler Place  
Bethlehem, PA 18017

**Date:** June 16, 2023

**Requested By:** Amy Kunkel

**Approvals**

**Department Head:** \_\_\_\_\_

**Chief Executive**

**Officer:** \_\_\_\_\_

### Suburban Division- Spring Creek Pump Station Upgrades

Previous Authorizations-

*None.*

**This Authorization – Design Phase: \$119,484.00**

Borton-Lawson Engineering LLC will provide Design Services for the aforementioned project in accordance with the RFP and as outlined in their proposal dated June 2, 2023.

Professional Services <sup>(1)</sup>
1. Attend kickoff meeting.
2. Design the replacement of the VFDs and mini power system.
3. Design the replacement of the upstream weir gate and new channel gate.
4. Evaluate options to make access hatches submergible, reduce rag buildup in the wet well, and operation of gate actuators; design of recommended alternative.
5. Update the pump station to meet ventilation requirements.
6. Prepare construction bid documents (plans and specifications).
7. Attend design progress meetings at 60% and 90% design.
8. Prepare cost opinions at 60%, 90% and final design.
9. Provide bidding services.

(1) For Design Phase Only

**Cost Estimate** (not to be exceeded without further authorization): **\$ 119,484.00**

**Time Table and Completion Deadline:** As required to meet design timeline requirements

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(For Authority Use Only)

**Authorization Completion:**

**Approval:** \_\_\_\_\_ **Actual Cost:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**LEHIGH COUNTY AUTHORITY  
FINANCIAL STATEMENTS  
MAY 2023**

**LEHIGH COUNTY AUTHORITY  
YTD SUMMARY SCORESHEET  
MAY 2023**

	<u>Sub W</u>	<u>Sub WW</u>	<u>City</u>
YTD Net income >0			
YTD Net income >= FC			
YTD Cash Flow >0			
YTD Cash Flow >= FC			
YTD DSCR >= FC			
YTD DSCR >= 1.20			
YTD Operating Ratio >= 1.00			
YTD Operating Ratio >= Budget Target			
YTD Days Cash on Hand >= 180.0			
YTD Operating Revenues >= FC			
YTD Operating Expenses <= FC			
FY FC Net Income >= Budget			
FY FC Cash Flows >= Budget			
FY FC DSCR >= Budget			
TOTAL GREEN	<u><u>13</u></u>	<u><u>11</u></u>	<u><u>12</u></u>

LEHIGH COUNTY AUTHORITY  
 FINANCIAL STATEMENTS - SUMMARY  
 For the Period Ended May 31, 2023

	Consolidated Financial Statements														
	Month					Year To Date					FULL YEAR				
	Actual	Q2 FC	Prior Year	FC Var	PY Var	Actual	Q2 FC	Prior Year	FC Var	PY Var	Q2 FC	Budget	Prior Year	Bud Var	PY Var
Income Statement															
Suburban Water	115,271	33,987	117,419	81,284	(2,148)	1,047,958	966,674	737,644	81,284	310,314	2,368,096	2,169,036	4,138,513	199,060	(1,770,417)
Suburban Wastewater	33,293	(218,617)	419,977	251,910	(386,684)	502,548	250,637	336,080	251,911	166,468	(412,374)	2,150,192	(455,127)	(2,562,566)	42,753
City Division	1,525,054	1,172,170	539,932	352,884	985,122	5,877,391	5,524,507	3,237,305	352,884	2,640,086	4,584,478	4,780,898	6,545,431	(196,420)	(1,960,953)
Total LCA	1,673,618	987,540	1,077,328	686,078	596,290	7,427,897	6,741,818	4,311,028	686,079	3,116,869	6,540,199	9,100,126	10,228,817	(2,559,927)	(3,688,617)
Cash Flow Statement															
Suburban Water	287,552	268,086	181,402	19,466	106,150	4,999,974	4,980,508	638,652	19,466	4,361,322	3,597,567	46,653	761,176	3,550,914	2,836,391
Suburban Wastewater	1,255,474	1,009,833	917,705	245,641	337,769	3,377,511	3,131,870	(554,970)	245,641	3,932,482	2,252,136	762,612	1,362,181	1,489,524	889,955
City Division	3,236,959	3,048,420	805,813	188,539	2,431,146	10,522,856	10,334,316	3,861,530	188,539	6,661,326	3,401,399	2,671,275	2,748,096	730,125	653,303
Total LCA	4,779,985	4,326,339	1,904,920	453,646	2,875,065	18,900,341	18,446,695	3,945,211	453,646	14,955,130	9,251,102	3,480,540	4,871,453	5,770,563	4,379,649
Debt Service Coverage Ratio															
Suburban Water	1.74	1.62	1.82	0.12	(0.08)	1.99	1.97	1.91	0.02	0.08	2.06	1.83	2.77	0.23	(0.71)
Suburban Wastewater	9.35	5.19	16.54	4.16	(7.19)	10.45	9.62	10.22	0.83	0.23	9.20	11.69	9.69	(2.49)	(0.49)
City Division	2.65	2.46	1.99	0.18	0.66	2.37	2.33	2.08	0.04	0.29	2.20	2.10	2.62	0.10	(0.42)

LEHIGH COUNTY AUTHORITY  
CONSOLIDATED FINANCIAL STATEMENTS  
For the Period Ended May 31, 2023

STATEMENTS OF ACTIVITIES	Consolidated Financial Statements															
	Month				Year To Date				Q2 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
Operating Revenues:																
User Charges	1,164,846	1,522,473	4,202,501	6,889,820	6,387,898	7,363,913	20,741,447	34,493,258	16,690,933	18,892,784	50,488,224	86,071,941	16,287,500	21,822,513	50,680,860	88,790,873
Connection & System Charges	437	96,471	375,447	472,355	170,546	865,945	1,403,799	2,440,290	795,679	1,541,094	4,421,689	6,758,461	680,700	875,600	4,096,600	5,652,900
Other Miscellaneous Revenues	808	(55)	10,398	11,151	34,674	165	59,357	94,196	64,246	2,450	121,197	187,893	31,800	2,300	69,300	103,400
Total Operating Revenues	1,166,090	1,618,890	4,588,346	7,373,326	6,593,118	8,230,023	22,204,602	37,027,743	17,550,858	20,436,328	55,031,110	93,018,295	17,000,000	22,700,413	54,846,760	94,547,173
Operating Expenses:																
Personnel	220,493	113,372	616,935	950,801	1,497,222	669,709	4,213,192	6,380,123	3,849,242	1,718,938	11,659,593	17,227,773	3,838,376	1,739,145	12,818,583	18,396,104
Shared Services - General & Administrative	61,723	30,440	180,530	272,693	308,184	137,804	872,303	1,318,292	853,762	354,954	2,248,563	3,457,279	847,837	353,525	2,197,452	3,398,813
Utilities	49,084	35,565	207,505	292,153	225,065	112,127	972,704	1,309,896	447,491	287,233	2,135,769	2,870,493	516,389	312,787	2,018,173	2,847,348
Materials and Supplies	50,609	31,904	258,282	340,795	260,692	165,707	1,185,381	1,611,780	960,684	435,313	3,159,541	4,555,537	887,370	324,100	2,621,000	3,832,470
Miscellaneous Services	315,580	612,081	134,463	1,062,124	1,598,040	2,900,056	572,307	5,070,403	4,585,510	7,287,795	2,191,884	14,065,190	4,610,690	7,212,206	2,112,700	13,935,596
Treatment and Transportation	-	251,140	-	251,140	-	1,253,656	-	1,253,656	-	3,864,746	14,340	3,879,086	-	4,293,345	14,318	4,307,663
Depreciation and Amortization	258,527	520,259	518,356	1,297,413	1,284,523	2,599,563	2,581,759	6,465,845	3,469,882	6,955,318	6,384,824	16,810,024	3,023,000	6,221,900	6,160,000	15,404,900
Major Maintenance Expenses	-	(117)	18,652	18,536	-	2,468	83,891	86,359	-	21,003	4,000,000	4,021,003	-	25,200	4,000,000	4,025,200
Other Miscellaneous	-	-	-	-	-	-	-	-	41,600	-	-	41,600	41,600	-	-	41,600
Total Operating Expenses	956,015	1,594,914	1,934,724	4,485,654	5,173,726	7,841,091	10,481,536	23,496,353	14,208,170	20,925,300	31,794,514	66,927,984	13,765,262	20,482,207	31,942,225	66,189,694
Net Operating Profit	210,075	23,975	2,653,621	2,887,672	1,419,392	388,932	11,723,066	13,531,390	3,342,689	(488,973)	23,236,596	26,090,312	3,234,738	2,218,206	22,904,535	28,357,479
Non-Operating Income (Expense)																
Interest Income	29,973	37,598	281,165	348,736	120,034	158,899	1,201,005	1,479,939	173,004	195,541	1,051,524	1,420,070	64,782	85,128	128,661	278,572
Interest (Expense)	(121,457)	(13,169)	(1,409,732)	(1,544,359)	(501,886)	(66,724)	(7,046,680)	(7,615,290)	(1,161,335)	(155,495)	(19,703,642)	(21,020,472)	(1,130,484)	(153,143)	(18,252,298)	(19,535,925)
Other Miscellaneous	(3,320)	(15,111)	-	(18,431)	10,418	21,440	-	31,858	13,738	36,551	-	50,290	-	-	-	-
Net Non-Operating Income (Expense)	(94,804)	9,318	(1,128,568)	(1,214,054)	(371,434)	113,616	(5,845,675)	(6,103,493)	(974,593)	76,598	(18,652,118)	(19,550,112)	(1,065,702)	(68,015)	(18,123,637)	(19,257,353)
Net Income (Loss)	115,271	33,293	1,525,054	1,673,618	1,047,958	502,548	5,877,391	7,427,897	2,368,096	(412,374)	4,584,478	6,540,199	2,169,036	2,150,192	4,780,898	9,100,126
CASH FLOW STATEMENT																
Cash Flows From Operating Activities																
Operating Revenues	1,166,090	1,618,890	4,588,346	7,373,326	6,593,118	8,230,023	22,204,602	37,027,743	17,550,858	20,436,328	55,031,110	93,018,295	17,000,000	22,700,413	54,846,760	94,547,173
Operating Expenses (ex D&A)	(697,488)	(1,074,502)	(1,397,716)	(3,169,705)	(3,889,203)	(5,239,060)	(7,815,887)	(16,944,150)	(10,738,288)	(13,948,980)	(21,409,689)	(46,096,957)	(10,742,262)	(14,235,107)	(21,782,225)	(46,759,594)
Non-Cash Working Capital Changes	968,205	1,215,680	(713,832)	1,470,053	(2,201,011)	(641,857)	(3,062,939)	(5,905,807)	(222,116)	(3,196)	(993,693)	(1,219,006)	(0)	(25,200)	0	(25,200)
Net Cash Provided by (Used in) Operating Activities	1,436,807	1,760,068	2,476,798	5,673,673	502,904	2,349,106	11,325,777	14,177,787	6,590,454	6,484,152	32,627,727	45,702,333	6,257,738	8,440,106	33,064,535	47,762,379
Cash Flows From Financing Activities																
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds New Borrowing	-	-	1,371,118	1,371,118	6,950,000	-	1,371,118	8,321,118	6,950,000	-	1,400,000	8,350,000	3,950,000	-	1,200,000	5,150,000
Interest Payments	(586,508)	(12,496)	-	(599,004)	(590,425)	(62,951)	-	(653,375)	(1,129,937)	(151,832)	(11,788,844)	(13,070,613)	(1,130,484)	(153,143)	(11,788,844)	(13,072,471)
Principal Payments	(6,283)	(47,881)	-	(54,164)	(31,337)	(238,430)	-	(269,767)	(2,287,508)	(576,096)	(3,342,077)	(6,205,681)	(2,344,383)	(575,980)	(3,342,077)	(6,262,440)
Net Cash Provided by (Used in) Financing Activities	(592,791)	(60,377)	1,371,118	717,950	6,328,239	(301,381)	1,371,118	7,397,976	3,532,555	(727,928)	(13,730,921)	(10,926,294)	475,133	(729,123)	(13,930,921)	(14,184,911)
Cash Flows from Capital and Related Activities																
Non-Operating Income (Expenses)	(3,320)	(15,111)	-	(18,431)	10,418	21,440	(680,590)	(648,732)	13,738	36,551	(1,361,180)	(1,310,890)	-	-	(1,400,000)	(1,400,000)
Capital Expenditures, net	(583,117)	(224,704)	(892,122)	(1,699,943)	(1,966,622)	(632,727)	(2,694,454)	(5,293,803)	(6,717,184)	(5,518,355)	(15,185,750)	(27,421,290)	(6,751,000)	(7,033,500)	(15,191,000)	(28,975,500)
Net Cash Provided By (Used In) Capital and Related Activities	(586,437)	(239,816)	(892,122)	(1,718,375)	(1,956,203)	(611,287)	(3,375,044)	(5,942,535)	(6,703,446)	(5,481,803)	(16,546,930)	(28,732,180)	(6,751,000)	(7,033,500)	(16,591,000)	(30,375,500)
Cash Flows From Investing Activities																
Investments Converting To Cash	-	248,000	-	248,000	494,000	4,394,174	-	4,888,174	494,000	4,394,174	-	4,888,174	-	-	-	-
Purchased Investments	-	(490,000)	-	(490,000)	(489,000)	(2,612,000)	-	(3,101,000)	(489,000)	(2,612,000)	-	(3,101,000)	-	-	-	-
Interest Income	29,973	37,598	281,165	348,736	120,034	158,899	1,201,005	1,479,939	173,004	195,541	1,051,524	1,420,070	64,782	85,128	128,661	278,572
Net Cash Provided By (Used In) Investing Activities	29,973	(204,402)	281,165	106,736	125,034	1,941,073	1,201,005	3,267,113	178,004	1,977,715	1,051,524	3,207,244	64,782	85,128	128,661	278,572
FUND NET CASH FLOWS	287,552	1,255,474	3,236,959	4,779,985	4,999,974	3,377,511	10,522,856	18,900,341	3,597,567	2,252,136	3,401,399	9,251,102	46,653	762,612	2,671,275	3,480,540
DEBT SERVICE RATIO																
Debt Service Ratio (Indenture Based)																
Total Operating Revenues	1,164,846	1,522,473	4,202,501	6,889,820	6,387,898	7,363,913	20,741,447	34,493,258	16,690,933	18,892,784	50,488,224	86,071,941	16,287,500	21,822,513	50,680,860	88,790,873
Total Operating Expenses (Cash Based)	(697,488)	(1,074,385)	(1,416,368)	(3,188,241)	(3,889,203)	(5,241,528)	(7,899,777)	(17,030,509)	(10,738,288)	(13,969,983)	(21,409,689)	(46,117,960)	(10,742,262)	(14,260,307)	(21,782,225)	(46,784,794)
Interest Income	29,973	37,598	281,165	348,736	120,034	158,899	1,201,005	1,479,939	173,004	195,541	1,051,524	1,420,070	64,782	85,128	128,661	278,572
Annual Lease Payment (City)	-	-	(113,432)	(113,432)	-	-	(567,158)	(567,158)	-	-	(1,361,180)	(1,361,180)	-	-	(1,400,000)	(1,400,000)
Total Non-Operating Revenues (Expenses)	(2,075)	81,305	385,845	465,074	215,638	887,550	1,463,155	2,566,343	915,264	1,580,095	4,542,885	7,038,244	754,100	877,900	4,165,900	5,797,900
Cash Available For Debt Service	495,256	566,991	3,339,711	4,401,957	2,834,368	3,168,834	14,938,671	20,941,873	7,040,913	6,698,438	33,311,764	47,051,115	6,364,120	8,525,235	31,793,196	46,682,551
Interest Paid	94,161	12,653	982,044	1,089,218	470,807	63,263	4,912,019	5,446,089	1,129,937	151,832	11,788,844	13,070,613	1,130,484	153,143	11,788,844	13,072,471
Debt Retirement (Principal Payments)	190,626	48,008	278,506	517,140	953,128	240,040	1,392,532	2,585,700	2,287,508	576,096	3,342,077	6,205,681	2,344,383	575,980	3,342,077	6,262,440
Total Debt Service	284,787	60,661	1,260,910	1,606,358	1,423,935	303,303	6,304,550	8,031,789	3,417,445	727,928	15,130,921	19,276,294	3,474,867	729,123	15,130,921	19,334,911
Debt Service Ratio	1.74	9.35	2.65	2.74	1.99	10.45	2.37	2.61	2.06	9.20	2.20	2.44	1.83	11.69	2.10	2.41

LEHIGH COUNTY AUTHORITY  
FINANCIAL STATEMENTS - SUBURBAN WATER  
For the Period Ended May 31, 2023

STATEMENTS OF ACTIVITIES	Suburban - Water														
	Month					Year To Date					Full Year				
	Actual	Q2 FC	Prior Year	FC Var	PY Var	Actual	Q2 FC	Prior Year	FC Var	PY Var	Q2 FC	Budget	Prior Year	Bud Var	PY Var
Operating Revenues:															
User Charges	1,164,846	1,158,560	1,157,407	6,286	7,439	6,387,898	6,381,613	5,872,931	6,286	514,968	16,690,933	16,287,500	16,317,932	403,433	373,001
Connection & System Charges	437	50,970	30,782	(50,533)	(30,345)	170,546	221,079	115,530	(50,533)	55,016	795,679	680,700	653,032	114,979	142,648
Other Miscellaneous Revenues	808	560	3,035	248	(2,228)	34,674	34,426	10,940	248	23,734	64,246	31,800	173,318	32,446	(109,072)
Total Operating Revenues	1,166,090	1,210,090	1,191,224	(44,000)	(25,134)	6,593,118	6,637,118	5,999,401	(44,000)	593,717	17,550,858	17,000,000	17,144,281	550,858	406,577
Operating Expenses:															
Personnel	220,493	220,493	292,118	-	71,624	1,497,222	1,497,222	1,357,417	(0)	(139,804)	3,849,242	3,838,376	3,020,805	(10,865)	(828,437)
Shared Services - General & Administrative	61,723	93,360	60,963	31,637	(760)	308,184	339,822	218,053	31,637	(90,132)	853,762	847,837	553,636	(5,925)	(300,126)
Utilities	49,084	29,370	27,405	(19,714)	(21,678)	225,065	205,351	256,029	(19,714)	30,964	447,491	516,389	481,997	68,898	34,506
Materials and Supplies	50,609	34,070	29,874	(16,539)	(20,734)	260,692	244,154	327,981	(16,539)	67,289	960,684	887,370	860,080	(73,314)	(100,604)
Miscellaneous Services	315,580	401,840	310,486	86,260	(5,094)	1,598,040	1,684,300	1,339,069	86,260	(258,971)	4,585,510	4,610,690	3,664,554	25,180	(920,956)
Treatment and Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and Amortization	258,527	305,486	255,300	46,958	(3,227)	1,284,523	1,331,482	1,253,423	46,958	(31,101)	3,469,882	3,023,000	3,665,828	(446,882)	195,946
Major Maintenance Expenses	-	-	419	-	419	-	-	3,221	-	3,221	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-	-	-	-	-	41,600	41,600	156,699	-	115,099
Total Operating Expenses	956,015	1,084,619	976,565	128,604	20,550	5,173,726	5,302,330	4,755,192	128,604	(418,534)	14,208,170	13,765,262	12,403,599	(442,908)	(1,804,571)
Net Operating Profit	210,075	125,471	214,659	84,604	(4,584)	1,419,392	1,334,788	1,244,209	84,604	175,183	3,342,689	3,234,738	4,740,683	107,951	(1,397,994)
Non-Operating Income (Expense)															
Interest Income	29,973	29,973	4,400	-	25,574	120,034	120,034	18,902	-	101,132	173,004	64,782	103,451	108,222	69,553
Interest (Expense)	(121,457)	(121,457)	(100,943)	-	(20,514)	(501,886)	(501,886)	(502,048)	-	162	(1,161,335)	(1,130,484)	(847,133)	(30,851)	(314,202)
Other Miscellaneous	(3,320)	-	(696)	(3,320)	(2,624)	10,418	13,738	(23,420)	(3,320)	33,838	13,738	-	141,512	13,738	(127,774)
Net Non-Operating Income (Expense)	(94,804)	(91,484)	(97,239)	(3,320)	2,436	(371,434)	(368,114)	(506,565)	(3,320)	135,131	(974,593)	(1,065,702)	(602,170)	91,109	(372,423)
Net Income (Loss)	115,271	33,987	117,419	81,284	(2,148)	1,047,958	966,674	737,644	81,284	310,314	2,368,096	2,169,036	4,138,513	199,060	(1,770,417)
CASH FLOW STATEMENT															
Cash Flows From Operating Activities															
Operating Revenues	1,166,090	1,210,090	1,191,224	(44,000)	(25,134)	6,593,118	6,637,118	5,999,401	(44,000)	593,717	17,550,858	17,000,000	17,144,281	550,858	406,577
Operating Expenses (ex D&A)	(697,488)	(779,133)	(721,265)	81,645	23,777	(3,889,203)	(3,970,848)	(3,501,769)	81,645	(387,434)	(10,738,288)	(10,742,262)	(8,737,771)	3,974	(2,000,517)
Non-Cash Working Capital Changes	968,205	967,886	266,378	319	701,827	(2,201,011)	(2,201,330)	(667,152)	319	(1,533,859)	(222,116)	(0)	2,624,349	(222,116)	(2,846,466)
Net Cash Provided by (Used in) Operating Activities	1,436,807	1,398,843	736,336	37,964	700,470	502,904	464,940	1,830,480	37,964	(1,327,575)	6,590,454	6,257,738	11,030,860	332,716	(4,440,406)
Cash Flows From Financing Activities															
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds New Borrowing	-	-	-	-	-	6,950,000	6,950,000	-	-	6,950,000	6,950,000	3,950,000	-	3,000,000	6,950,000
Interest Payments	(586,508)	(560,144)	(594,656)	(26,364)	8,148	(590,425)	(564,061)	(599,394)	(26,364)	8,970	(1,129,937)	(1,130,484)	(1,200,136)	547	70,199
Principal Payments	(6,283)	(20,586)	(16,905)	14,303	10,622	(31,337)	(45,639)	(84,186)	14,303	52,849	(2,287,508)	(2,344,383)	(1,925,231)	56,875	(362,277)
Net Cash Provided by (Used in) Financing Activities	(592,791)	(580,730)	(611,561)	(12,061)	18,770	6,328,239	6,340,300	(683,580)	(12,061)	7,011,819	3,532,555	475,133	(3,125,367)	3,057,422	6,657,922
Cash Flows from Capital and Related Activities															
Non-Operating Income (Expenses)	(3,320)	-	(696)	(3,320)	(2,624)	10,418	13,738	(23,420)	(3,320)	33,838	13,738	-	(112,090)	13,738	125,828
Capital Expenditures, net	(583,117)	(580,000)	(198,077)	(3,117)	(385,040)	(1,966,622)	(1,963,505)	(754,731)	(3,117)	(1,211,891)	(6,717,184)	(6,751,000)	(7,141,678)	33,816	424,494
Net Cash Provided By (Used In) Capital and Related Activities	(586,437)	(580,000)	(198,773)	(6,437)	(387,664)	(1,956,203)	(1,949,767)	(778,150)	(6,437)	(1,178,053)	(6,703,446)	(6,751,000)	(7,253,768)	47,554	550,322
Cash Flows From Investing Activities															
Investments Converting To Cash	-	-	496,000	-	(496,000)	494,000	494,000	745,000	-	(251,000)	494,000	-	990,000	494,000	(496,000)
Purchased Investments	-	-	(245,000)	-	245,000	(489,000)	(489,000)	(494,000)	-	5,000	(489,000)	-	(984,000)	(489,000)	495,000
Interest Income	29,973	29,973	4,400	-	25,574	120,034	120,034	18,902	-	101,132	173,004	64,782	103,451	108,222	69,553
Net Cash Provided By (Used In) Investing Activities	29,973	29,973	255,400	-	(225,426)	125,034	125,034	269,902	-	(144,868)	178,004	64,782	109,451	113,222	68,553
FUND NET CASH FLOWS	287,552	268,086	181,402	19,466	106,150	4,999,974	4,980,508	638,652	19,466	4,361,322	3,597,567	46,653	761,176	3,550,914	2,836,391
DEBT SERVICE RATIO															
Debt Service Ratio (Indenture Based)															
User Charges	1,164,846	1,158,560	1,157,407	6,286	7,439	6,387,898	6,381,613	5,872,931	6,286	514,968	16,690,933	16,287,500	16,317,932	403,433	373,001
Operating Expenses (Cash Based)	(697,488)	(779,133)	(721,265)	81,645	23,777	(3,889,203)	(3,970,848)	(3,501,769)	81,645	(387,434)	(10,738,288)	(10,742,262)	(8,737,771)	3,974	(2,000,517)
Interest Income	29,973	29,973	4,400	-	25,574	120,034	120,034	18,902	-	101,132	173,004	64,782	103,451	108,222	69,553
Annual Lease Payment (City)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Operating Revenues (Expenses)	(2,075)	51,530	33,121	(53,605)	(35,197)	215,638	269,244	103,051	(53,605)	112,587	915,264	754,100	967,861	161,164	(52,598)
Cash Available For Debt Service	495,256	460,930	473,662	34,326	21,593	2,834,368	2,800,042	2,493,114	34,326	341,253	7,040,913	6,364,120	8,651,474	676,792	(1,610,561)
Interest Paid	94,161	94,161	100,011	-	(5,850)	470,807	470,807	500,057	-	(29,250)	1,129,937	1,130,484	1,200,136	(547)	(70,199)
Debt Retirement (Principal Payments)	190,626	190,626	160,436	-	30,190	953,128	953,128	802,180	-	150,949	2,287,508	2,344,383	1,925,231	(56,875)	362,277
Total Debt Service	284,787	284,787	260,447	-	24,340	1,423,935	1,423,935	1,302,236	-	121,699	3,417,445	3,474,867	3,125,367	(57,422)	292,078
Debt Service Ratio	1.74	1.62	1.82	0.12	(0.08)	1.99	1.97	1.91	0.02	0.08	2.06	1.83	2.77	0.23	(0.71)

**LEHIGH COUNTY AUTHORITY**  
**VARIANCE ANALYSIS - YTD**  
**For the Period Ended May 31, 2023**

**STATEMENTS OF ACTIVITIES**

**Operating Revenues:**

User Charges  
Connection & System Charges  
Other Miscellaneous Revenues

**Total Operating Revenues**

**Operating Expenses:**

Personnel  
Shared Services - General & Administrative  
Utilities  
Materials and Supplies  
Miscellaneous Services  
Treatment and Transportation  
Depreciation and Amortization  
Major Maintenance Expenses  
Other Miscellaneous

**Total Operating Expenses**

**Net Operating Profit**

**Non-Operating Income (Expense)**

Interest Income  
Interest (Expense)  
Other Miscellaneous

**Net Non-Operating Income (Expense)**

**Net Income (Loss)**

**CASH FLOW STATEMENT**

**Cash Flows From Operating Activities**

Operating Revenues  
Operating Expenses (ex D&A)  
Non-Cash Working Capital Changes

**Net Cash Provided by (Used in) Operating Activities**

**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

**Net Cash Provided By (Used In) Capital and Related Activities**

**Cash Flows From Investing Activities**

Investments Converting To Cash  
Purchased Investments  
Interest Income

**Net Cash Provided By (Used In) Investing Activities**

**FUND NET CASH FLOWS**

Suburban - Water			
Actual	Q2 FC	FC Var	Comments
6,387,898	6,381,613	6,286	
170,546	221,079	(50,533)	
34,674	34,426	248	
<b>6,593,118</b>	<b>6,637,118</b>	<b>(44,000)</b>	
1,497,222	1,497,222	(0)	
308,184	339,822	31,637	Lower allocations from Internal services
225,065	205,351	(19,714)	
260,692	244,154	(16,539)	
1,598,040	1,684,300	86,260	Lower maintenance services & lower water purchases
-	-	-	
1,284,523	1,331,482	46,958	Lower D&A
-	-	-	
-	-	-	
<b>5,173,726</b>	<b>5,302,330</b>	<b>128,604</b>	Lower G&A, lower services, and lower D&A with just a small offset from higher utilities and materials/supplies
<b>1,419,392</b>	<b>1,334,788</b>	<b>84,604</b>	Higher net operating income from lower operating expenses partially offset by lower operating revenues
120,034	120,034	-	
(501,886)	(501,886)	-	
10,418	13,738	(3,320)	
<b>(371,434)</b>	<b>(368,114)</b>	<b>(3,320)</b>	
<b>1,047,958</b>	<b>966,674</b>	<b>81,284</b>	Higher net operating income from lower operating expenses partially offset by lower operating revenues
6,593,118	6,637,118	(44,000)	
(3,889,203)	(3,970,848)	81,645	
(2,201,011)	(2,201,330)	319	
<b>502,904</b>	<b>464,940</b>	<b>37,964</b>	Lower operating expenses partially offset by lower operating revenues
-	-	-	
6,950,000	6,950,000	-	
(590,425)	(564,061)	(26,364)	
(31,337)	(45,639)	14,303	
<b>6,328,239</b>	<b>6,340,300</b>	<b>(12,061)</b>	
10,418	13,738	(3,320)	
(1,966,622)	(1,963,505)	(3,117)	
<b>(1,956,203)</b>	<b>(1,949,767)</b>	<b>(6,437)</b>	
494,000	494,000	-	
(489,000)	(489,000)	-	
120,034	120,034	-	
<b>125,034</b>	<b>125,034</b>	<b>-</b>	
<b>4,999,974</b>	<b>4,980,508</b>	<b>19,466</b>	Higher cash generated by operations reduced by unfavorable variances for debt services and capex



LEHIGH COUNTY AUTHORITY  
FINANCIAL STATEMENTS - SUBURBAN WASTEWATER  
For the Period Ended May 31, 2023

STATEMENTS OF ACTIVITIES	Suburban - Wastewater														
	Month					Year To Date					Full Year				
	Actual	Q2 FC	Prior Year	FC Var	PY Var	Actual	Q2 FC	Prior Year	FC Var	PY Var	Q2 FC	Budget	Prior Year	Bud Var	PY Var
Operating Revenues:															
User Charges	1,522,473	1,316,872	1,266,359	205,602	256,114	7,363,913	7,158,311	6,577,759	205,602	786,153	18,892,784	21,822,513	15,021,652	(2,929,729)	3,871,132
Connection & System Charges	96,471	122,090	472,463	(25,619)	(375,992)	865,945	891,564	871,539	(25,619)	(5,594)	1,541,094	875,600	3,319,169	665,494	(1,778,075)
Other Miscellaneous Revenues	(55)	110	75	(165)	(130)	165	330	135	(165)	30	2,450	2,300	1,585	150	865
Total Operating Revenues	1,618,890	1,439,072	1,738,897	179,818	(120,008)	8,230,023	8,050,205	7,449,433	179,818	780,590	20,436,328	22,700,413	18,342,406	(2,264,085)	2,093,922
Operating Expenses:															
Personnel	113,372	113,372	121,034	-	7,662	669,709	669,709	578,713	-	(90,996)	1,718,938	1,739,145	1,245,134	20,206	(473,804)
Shared Services - General & Administrative	30,440	40,000	25,461	9,560	(4,979)	137,804	147,364	92,920	9,560	(44,885)	354,954	353,525	225,034	(1,429)	(129,920)
Utilities	35,565	22,190	16,627	(13,375)	(18,937)	112,127	98,753	130,653	(13,375)	18,526	287,233	312,787	271,866	25,554	(15,367)
Materials and Supplies	31,904	29,650	28,466	(2,254)	(3,438)	165,707	163,453	127,478	(2,254)	(38,229)	435,313	324,100	339,120	(111,213)	(96,193)
Miscellaneous Services	612,081	558,710	714,517	(53,371)	102,436	2,900,056	2,846,685	2,659,471	(53,371)	(240,586)	7,287,795	7,212,206	6,503,137	(75,589)	(784,658)
Treatment and Transportation	251,140	357,779	(141,006)	106,639	(392,146)	1,253,656	1,360,295	787,547	106,639	(466,109)	3,864,746	4,293,345	2,846,176	428,599	(1,018,570)
Depreciation and Amortization	520,529	519,616	532,812	(913)	12,282	2,599,563	2,598,650	2,581,267	(913)	(18,295)	6,955,318	6,221,900	7,090,828	(733,418)	135,510
Major Maintenance Expenses	(117)	6,315	6,308	6,432		2,468	8,900	13,083	6,432	10,615	21,003	25,200	-	4,197	(21,003)
Other Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	86,525	-	86,525
Total Operating Expenses	1,594,914	1,647,632	1,304,220	52,718	(290,695)	7,841,091	7,893,809	6,971,132	52,718	(869,959)	20,925,300	20,482,207	18,607,820	(443,094)	(2,317,480)
Net Operating Profit	23,975	(208,561)	434,678	232,536	(410,702)	388,932	156,395	478,301	232,537	(89,369)	(488,973)	2,218,206	(265,414)	(2,707,179)	(223,559)
Non-Operating Income (Expense)															
Interest Income	37,598	3,860	5,899	33,738	31,699	158,899	125,161	22,622	33,738	136,278	195,541	85,128	130,269	110,413	65,273
Interest (Expense)	(13,169)	(13,916)	(16,896)	747	3,727	(66,724)	(67,471)	(79,063)	747	12,340	(155,495)	(153,143)	(185,935)	(2,352)	30,440
Other Miscellaneous	(15,111)	-	(3,704)	(15,111)	(11,408)	21,440	36,551	(85,780)	(15,111)	107,220	36,551	-	(134,047)	36,551	170,598
Net Non-Operating Income (Expense)	9,318	(10,056)	(14,701)	19,374	24,018	113,616	94,242	(142,222)	19,374	255,837	76,598	(68,015)	(189,713)	144,613	266,311
Net Income (Loss)	33,293	(218,617)	419,977	251,910	(386,684)	502,548	250,637	336,080	251,911	166,468	(412,374)	2,150,192	(455,127)	(2,562,566)	42,753
CASH FLOW STATEMENT															
Cash Flows From Operating Activities															
Operating Revenues	1,618,890	1,439,072	1,738,897	179,818	(120,008)	8,230,023	8,050,205	7,449,433	179,818	780,590	20,436,328	22,700,413	18,342,406	(2,264,085)	2,093,922
Operating Expenses (ex D&A)	(1,074,502)	(1,121,701)	(765,100)	47,199	(309,402)	(5,239,060)	(5,286,259)	(4,376,782)	47,199	(862,278)	(13,948,980)	(14,235,107)	(11,516,992)	286,127	(2,431,988)
Non-Cash Working Capital Changes	1,215,680	1,216,000	795,708	(320)	419,972	(641,857)	(641,536)	(314,058)	(321)	(327,798)	(3,196)	(25,200)	909,713	22,004	(912,909)
Net Cash Provided by (Used in) Operating Activities	1,760,068	1,533,371	1,769,506	226,697	(9,437)	2,349,106	2,122,410	2,758,593	226,696	(409,487)	6,484,152	8,440,106	7,735,127	(1,955,954)	(1,250,975)
Cash Flows From Financing Activities															
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds New Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Payments	(12,496)	(12,805)	(11,812)	309	(684)	(62,951)	(63,260)	(59,566)	310	(3,385)	(151,832)	(153,143)	(141,271)	1,311	(10,561)
Principal Payments	(47,881)	(47,851)	(46,725)	(30)	(1,155)	(238,430)	(238,401)	(232,679)	(29)	(5,751)	(576,096)	(575,980)	(562,430)	(116)	(13,666)
Net Cash Provided by (Used in) Financing Activities	(60,377)	(60,656)	(58,538)	279	(1,839)	(301,381)	(301,661)	(292,245)	280	(9,136)	(727,928)	(729,123)	(703,701)	1,195	(24,227)
Cash Flows from Capital and Related Activities															
Non-Operating Income (Expenses)	(15,111)	-	(3,704)	(15,111)	(11,408)	21,440	36,551	(85,780)	(15,111)	107,220	36,551	-	(134,047)	36,551	170,598
Capital Expenditures, net	(224,704)	(224,742)	(305,459)	38	80,755	(632,727)	(632,765)	(1,207,160)	38	574,433	(5,518,355)	(7,033,500)	(3,673,467)	1,515,145	(1,844,888)
Net Cash Provided By (Used In) Capital and Related Activities	(239,816)	(224,742)	(309,163)	(15,074)	69,347	(611,287)	(596,213)	(1,292,940)	(15,074)	681,653	(5,481,803)	(7,033,500)	(3,807,513)	1,551,697	(1,674,290)
Cash Flows From Investing Activities															
Investments Converting To Cash	248,000	248,000	245,000	-	3,000	4,394,174	4,394,174	2,167,000	-	2,227,174	4,394,174	-	2,906,000	4,394,174	1,488,174
Purchased Investments	(490,000)	(490,000)	(735,000)	-	245,000	(2,612,000)	(2,612,000)	(3,918,000)	-	1,306,000	(2,612,000)	-	(4,898,000)	(2,612,000)	2,286,000
Interest Income	37,598	3,860	5,899	33,738	31,699	158,899	125,161	22,622	33,738	136,278	195,541	85,128	130,269	110,413	65,273
Net Cash Provided By (Used In) Investing Activities	(204,402)	(238,140)	(484,101)	33,738	279,699	1,941,073	1,907,335	(1,728,378)	33,738	3,669,452	1,977,715	85,128	(1,861,731)	1,892,587	3,839,447
FUND NET CASH FLOWS	1,255,474	1,009,833	917,705	245,641	337,769	3,377,511	3,131,870	(554,970)	245,641	3,932,482	2,252,136	762,612	1,362,181	1,489,524	889,955
DEBT SERVICE RATIO															
Debt Service Ratio (Indenture Based)															
User Charges	1,522,473	1,316,872	1,266,359	205,602	256,114	7,363,913	7,158,311	6,577,759	205,602	786,153	18,892,784	21,822,513	15,021,652	(2,929,729)	3,871,132
Operating Expenses (Cash Based)	(1,074,385)	(1,128,016)	(771,408)	53,631	(302,977)	(5,241,528)	(5,295,159)	(4,389,865)	53,631	(851,664)	(13,969,983)	(14,260,307)	(11,516,992)	290,324	(2,452,991)
Interest Income	37,598	3,860	5,899	33,738	31,699	158,899	125,161	22,622	33,738	136,278	195,541	85,128	130,269	110,413	65,273
Annual Lease Payment (City)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Operating Revenues (Expenses)	81,305	122,200	468,835	(40,895)	(387,530)	887,550	928,445	785,894	(40,895)	101,656	1,580,095	877,900	3,186,707	702,195	(1,606,612)
Cash Available For Debt Service	566,991	314,916	969,685	252,076	(402,693)	3,168,834	2,916,758	2,996,410	252,076	172,424	6,698,438	8,525,235	6,821,636	(1,826,797)	(123,198)
Interest Paid	12,653	12,653	11,773	-	880	63,263	63,263	58,863	-	4,400	151,832	153,143	141,271	(1,311)	10,561
Debt Retirement (Principal Payments)	48,008	48,008	46,869	-	1,139	240,040	240,040	234,346	-	5,694	576,096	575,980	562,430	116	13,666
Total Debt Service	60,661	60,661	58,642	-	2,019	303,303	303,303	293,209	-	10,094	727,928	729,123	703,701	(1,195)	24,227
Debt Service Ratio	9.35	5.19	16.54	4.16	(7.19)	10.45	9.62	10.22	0.83	0.23	9.20	11.69	9.69	(2.49)	(0.49)

LEHIGH COUNTY AUTHORITY  
VARIANCE ANALYSIS - YTD  
For the Period Ended May 31, 2023

**STATEMENTS OF ACTIVITIES**

**Operating Revenues:**

User Charges  
Connection & System Charges  
Other Miscellaneous Revenues

**Total Operating Revenues**

**Operating Expenses:**

Personnel  
Shared Services - General & Administrative  
Utilities  
Materials and Supplies  
Miscellaneous Services  
Treatment and Transportation  
Depreciation and Amortization  
Major Maintenance Expenses  
Other Miscellaneous

**Total Operating Expenses**

**Net Operating Profit**

**Non-Operating Income (Expense)**

Interest Income  
Interest (Expense)  
Other Miscellaneous

**Net Non-Operating Income (Expense)**

**Net Income (Loss)**

**CASH FLOW STATEMENT**

**Cash Flows From Operating Activities**

Operating Revenues  
Operating Expenses (ex D&A)  
Non-Cash Working Capital Changes

**Net Cash Provided by (Used in) Operating Activities**

**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

**Net Cash Provided By (Used In) Capital and Related Activities**

**Cash Flows From Investing Activities**

Investments Converting To Cash  
Purchased Investments  
Interest Income

**Net Cash Provided By (Used In) Investing Activities**

**FUND NET CASH FLOWS**

Suburban - Wastewater			
Actual	Q2 FC	FC Var	Comments
7,363,913	7,158,311	205,602	Higher municipal charges along with higher residential & commercial revenues
865,945	891,564	(25,619)	Lower supply tapping fees
165	330	(165)	
8,230,023	8,050,205	179,818	Higher user charges along with a slight unfavorable effect from system charges
669,709	669,709	-	
137,804	147,364	9,560	
112,127	98,753	(13,375)	
165,707	163,453	(2,254)	
2,900,056	2,846,685	(53,371)	Higher maintenance spending and higher general analysis costs
1,253,656	1,360,295	106,639	Lower treatment & transportation volumes
2,599,563	2,598,650	(913)	
2,468	8,900	6,432	
-	-	-	
7,841,091	7,893,809	52,718	Lower treatment & transportation costs somewhat offset by higher services costs
388,932	156,395	232,537	Combination of higher operating revenues along with lower operating expenses
158,899	125,161	33,738	Higher interest income
(66,724)	(67,471)	747	
21,440	36,551	(15,111)	
113,616	94,242	19,374	Favorable due to higher interest income
502,548	250,637	251,911	Higher net operating income from higher operating revenues and lower operating expenses aided by higher interest income
8,230,023	8,050,205	179,818	Higher user charges
(5,239,060)	(5,286,259)	47,199	Lower treatment & transportation costs offset somewhat by higher services costs
(641,857)	(641,536)	(321)	
2,349,106	2,122,410	226,696	Higher operating revenues along with lower operating expenses
-	-	-	
-	-	-	
(62,951)	(63,260)	310	
(238,430)	(238,401)	(29)	
(301,381)	(301,661)	280	
21,440	36,551	(15,111)	
(632,727)	(632,765)	38	
(611,287)	(596,213)	(15,074)	
4,394,174	4,394,174	-	
(2,612,000)	(2,612,000)	-	
158,899	125,161	33,738	
1,941,073	1,907,335	33,738	
3,377,511	3,131,870	245,641	Higher cash generated by operations

LEHIGH COUNTY AUTHORITY  
FINANCIAL STATEMENTS - CITY DIVISION  
For the Period Ended May 31, 2023

STATEMENTS OF ACTIVITIES	City Division														
	Month					Year To Date					Full Year				
	Actual	Q2 FC	Prior Year	FC Var	PY Var	Actual	Q2 FC	Prior Year	FC Var	PY Var	Q2 FC	Budget	Prior Year	Bud Var	PY Var
Operating Revenues:															
User Charges	4,202,501	4,251,270	3,929,996	(48,769)	272,505	20,741,447	20,790,215	18,411,987	(48,769)	2,329,460	50,488,224	50,680,860	46,757,245	(192,636)	3,730,979
Connection & System Charges	375,447	375,447	130,373	-	244,709	1,403,799	1,403,799	1,801,560	-	(397,762)	4,421,689	4,096,600	8,334,821	325,089	(3,913,132)
Other Miscellaneous Revenues	10,398	10,398	6,485	-	3,913	59,357	59,357	23,235	-	36,122	121,197	69,300	214,812	51,897	(93,615)
Total Operating Revenues	4,588,346	4,637,115	4,067,219	(48,769)	521,127	22,204,602	22,253,371	20,236,782	(48,769)	1,967,820	55,031,110	54,846,760	55,306,878	184,350	(275,768)
Operating Expenses:															
Personnel	616,935	616,935	993,631	-	376,696	4,213,192	4,213,192	4,725,971	-	512,779	11,659,593	12,818,583	10,317,613	1,158,990	(1,341,980)
Shared Services - General & Administrative	180,530	220,450	161,026	39,920	(19,504)	872,303	912,223	629,028	39,920	(243,275)	2,248,563	2,197,452	1,605,142	(51,111)	(643,421)
Utilities	207,505	170,940	152,650	(36,565)	(54,855)	972,704	936,139	731,014	(36,565)	(241,689)	2,135,769	2,018,173	1,802,290	(117,596)	(333,479)
Materials and Supplies	258,282	258,282	130,160	-	(128,122)	1,185,381	1,185,381	751,634	0	(433,747)	3,159,541	2,621,000	2,227,856	(538,541)	(931,685)
Miscellaneous Services	134,463	121,540	113,009	(12,923)	(21,454)	572,307	559,384	452,158	(12,923)	(120,149)	2,191,884	2,112,700	1,807,716	(79,184)	(384,168)
Treatment and Transportation	-	-	-	-	-	-	-	-	-	-	14,340	14,318	11,594	(22)	(2,746)
Depreciation and Amortization	518,356	517,210	528,103	(1,146)	9,747	2,581,759	2,580,613	2,607,544	(1,146)	25,785	6,384,824	6,160,000	6,492,067	(224,824)	107,243
Major Maintenance Expenses	18,652	34,242	71,751	15,590	53,098	83,891	99,480	144,037	15,590	60,147	4,000,000	4,000,000	5,708,208	-	1,708,208
Other Miscellaneous	-	-	-	-	-	-	-	5,200	-	5,200	-	-	-	-	-
Total Operating Expenses	1,934,724	1,939,600	2,150,330	4,875	215,605	10,481,536	10,486,411	10,046,586	4,875	(434,950)	31,794,514	31,942,225	29,972,486	147,712	(1,822,028)
Net Operating Profit	2,653,621	2,697,515	1,916,889	(43,894)	736,733	11,723,066	11,766,959	10,190,196	(43,894)	1,532,869	23,236,596	22,904,535	25,334,392	332,061	(2,097,796)
Non-Operating Income (Expense)															
Interest Income	281,165	5,694	18,065	275,471	263,100	1,201,005	925,534	19,285	275,471	1,181,719	1,051,524	128,661	914,681	922,863	136,843
Interest (Expense)	(1,409,732)	(1,531,039)	(1,395,021)	121,307	(14,711)	(7,046,680)	(7,167,987)	(6,972,177)	121,307	(74,503)	(19,703,642)	(18,252,298)	(19,703,642)	(1,451,344)	-
Other Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Non-Operating Income (Expense)	(1,128,568)	(1,525,345)	(1,376,957)	396,778	248,389	(5,845,675)	(6,242,453)	(6,952,892)	396,778	1,107,217	(18,652,118)	(18,123,637)	(18,788,961)	(528,481)	136,843
Net Income (Loss)	1,525,054	1,172,170	539,932	352,884	985,122	5,877,391	5,524,507	3,237,305	352,884	2,640,086	4,584,478	4,780,898	6,545,431	(196,420)	(1,960,953)
CASH FLOW STATEMENT															
Cash Flows From Operating Activities															
Operating Revenues	4,588,346	4,637,115	4,067,219	(48,769)	521,127	22,204,602	22,253,371	20,236,782	(48,769)	1,967,820	55,031,110	54,846,760	55,306,878	184,350	(275,768)
Operating Expenses (ex D&A)	(1,397,716)	(1,388,147)	(1,550,476)	(9,568)	152,760	(7,815,887)	(7,806,318)	(7,295,005)	(9,568)	(520,882)	(21,409,689)	(21,782,225)	(23,480,419)	372,536	2,070,730
Non-Cash Working Capital Changes	(713,832)	(713,220)	(924,068)	(612)	210,236	(3,062,939)	(3,062,326)	(5,823,243)	(612)	2,760,305	(993,693)	0	(1,815,870)	(993,693)	822,177
Net Cash Provided by (Used in) Operating Activities	2,476,798	2,535,747	1,592,675	(58,949)	884,124	11,325,777	11,384,726	7,118,534	(58,950)	4,207,243	32,627,727	33,064,535	30,010,589	(436,808)	2,617,138
Cash Flows From Financing Activities															
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds New Borrowing	1,371,118	1,400,000	-	(28,882)	1,371,118	1,371,118	1,400,000	-	(28,882)	1,371,118	1,400,000	1,200,000	-	200,000	1,400,000
Interest Payments	-	-	-	-	-	-	-	-	-	-	(11,788,844)	(11,788,844)	(11,670,361)	-	(118,483)
Principal Payments	-	-	-	-	-	-	-	-	-	-	(3,342,077)	(3,342,077)	(2,514,642)	0	(827,435)
Net Cash Provided by (Used in) Financing Activities	1,371,118	1,400,000	-	(28,882)	1,371,118	1,371,118	1,400,000	-	(28,882)	1,371,118	(13,730,921)	(13,930,921)	(14,185,003)	200,000	454,082
Cash Flows from Capital and Related Activities															
Non-Operating Income (Expenses)	-	-	-	-	-	(680,590)	(680,590)	(643,325)	-	(37,265)	(1,361,180)	(1,400,000)	(1,286,651)	38,820	(74,529)
Capital Expenditures, net	(892,122)	(893,022)	(804,926)	900	(87,196)	(2,694,454)	(2,695,354)	(2,632,965)	900	(61,489)	(15,185,750)	(15,191,000)	(12,705,520)	5,250	(2,480,231)
Net Cash Provided By (Used In) Capital and Related Activities	(892,122)	(893,022)	(804,926)	900	(87,196)	(3,375,044)	(3,375,944)	(3,276,290)	900	(98,754)	(16,546,930)	(16,591,000)	(13,992,171)	44,070	(2,554,760)
Cash Flows From Investing Activities															
Investments Converting To Cash	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income	281,165	5,694	18,065	275,471	263,100	1,201,005	925,534	19,285	275,471	1,181,719	1,051,524	128,661	914,681	922,863	136,843
Net Cash Provided By (Used In) Investing Activities	281,165	5,694	18,065	275,471	263,100	1,201,005	925,534	19,285	275,471	1,181,719	1,051,524	128,661	914,681	922,863	136,843
FUND NET CASH FLOWS	3,236,959	3,048,420	805,813	188,539	2,431,146	10,522,856	10,334,316	3,861,530	188,539	6,661,326	3,401,399	2,671,275	2,748,096	730,125	653,303
DEBT SERVICE RATIO															
Debt Service Ratio (Indenture Based)															
User Charges	4,202,501	4,251,270	3,929,996	(48,769)	272,505	20,741,447	20,790,215	18,411,987	(48,769)	2,329,460	50,488,224	50,680,860	46,757,245	(192,636)	3,730,979
Operating Expenses (Cash Based)	(1,416,368)	(1,422,389)	(1,622,227)	6,021	205,858	(7,899,777)	(7,905,799)	(7,439,042)	6,021	(460,735)	(21,409,689)	(21,782,225)	(17,772,211)	372,536	(3,637,478)
Interest Income	281,165	5,694	18,065	275,471	263,100	1,201,005	925,534	19,285	275,471	1,181,719	1,051,524	128,661	914,681	922,863	136,843
Annual Lease Payment (City)	(113,432)	(113,432)	(107,221)	-	(6,211)	(567,158)	(567,158)	(536,105)	-	(31,054)	(1,361,180)	(1,400,000)	(1,286,651)	38,820	(74,529)
Non-Operating Revenues (Expenses)	385,845	385,845	137,222	-	248,622	1,463,155	1,463,155	1,824,795	-	(361,640)	4,542,885	4,165,900	8,549,633	376,985	(4,006,748)
Cash Available For Debt Service	3,339,711	3,106,987	2,355,836	232,723	983,875	14,938,671	14,705,948	12,280,921	232,723	2,657,750	33,311,764	31,793,196	37,162,697	1,518,569	(3,850,933)
Interest Paid	982,404	982,404	972,530	-	9,874	4,912,019	4,912,019	4,862,650	-	49,368	11,788,844	11,788,844	11,670,361	-	118,483
Debt Retirement (Principal Payments)	278,506	278,506	209,554	-	68,953	1,392,532	1,392,532	1,047,768	-	344,764	3,342,077	3,342,077	2,514,642	(0)	827,435
Total Debt Service	1,260,910	1,260,910	1,182,084	-	78,827	6,304,550	6,304,550	5,910,418	-	394,133	15,130,921	15,130,921	14,185,003	(0)	945,918
Debt Service Ratio	2.65	2.46	1.99	0.18	0.66	2.37	2.33	2.08	0.04	0.29	2.20	2.10	2.62	0.10	(0.42)

**LEHIGH COUNTY AUTHORITY**  
**VARIANCE ANALYSIS - YTD**  
**For the Period Ended May 31, 2023**

**STATEMENTS OF ACTIVITIES**

**Operating Revenues:**

User Charges  
Connection & System Charges  
Other Miscellaneous Revenues

**Total Operating Revenues**

**Operating Expenses:**

Personnel  
Shared Services - General & Administrative  
Utilities  
Materials and Supplies  
Miscellaneous Services  
Treatment and Transportation  
Depreciation and Amortization  
Major Maintenance Expenses  
Other Miscellaneous

**Total Operating Expenses**

**Net Operating Profit**

**Non-Operating Income (Expense)**

Interest Income  
Interest (Expense)  
Other Miscellaneous

**Net Non-Operating Income (Expense)**

**Net Income (Loss)**

**CASH FLOW STATEMENT**

**Cash Flows From Operating Activities**

Operating Revenues  
Operating Expenses (ex D&A)  
Non-Cash Working Capital Changes

**Net Cash Provided by (Used in) Operating Activities**

**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

**Net Cash Provided By (Used In) Capital and Related Activities**

**Cash Flows From Investing Activities**

Investments Converting To Cash  
Purchased Investments  
Interest Income

**Net Cash Provided By (Used In) Investing Activities**

**FUND NET CASH FLOWS**

City Division				
Actual	Q2 FC	FC Var	Comments	
20,741,447	20,790,215	(48,769)	Lower purchased water	
1,403,799	1,403,799	-		
59,357	59,357	-		
<b>22,204,602</b>	<b>22,253,371</b>	<b>(48,769)</b>	<b>Lower user charges</b>	
4,213,192	4,213,192	-		
872,303	912,223	39,920		
972,704	936,139	(36,565)		
1,185,381	1,185,381	0		
572,307	559,384	(12,923)		
-	-	-		
2,581,759	2,580,613	(1,146)		
83,891	99,480	15,590		
-	-	-		
<b>10,481,536</b>	<b>10,486,411</b>	<b>4,875</b>	<b>A couple of offsetting fav/unfav variances</b>	
<b>11,723,066</b>	<b>11,766,959</b>	<b>(43,894)</b>	<b>Lower operating revenues</b>	
1,201,005	925,534	275,471		
(7,046,680)	(7,167,987)	121,307		
-	-	-		
<b>(5,845,675)</b>	<b>(6,242,453)</b>	<b>396,778</b>	<b>Higher interest income along with lower interest expense</b>	
<b>5,877,391</b>	<b>5,524,507</b>	<b>352,884</b>	<b>Higher mostly due to favorable non-operating activity</b>	
22,204,602	22,253,371	(48,769)		
(7,815,887)	(7,806,318)	(9,568)		
(3,062,939)	(3,062,326)	(612)		
<b>11,325,777</b>	<b>11,384,726</b>	<b>(58,950)</b>	<b>Lower operating revenues</b>	
-	-	-		
1,371,118	1,400,000	(28,882)	Received the Pennvest proceeds on the VFD Project borrowed	
-	-	-		
-	-	-		
<b>1,371,118</b>	<b>1,400,000</b>	<b>(28,882)</b>	<b>Lower loan proceeds</b>	
-	(680,590)	680,590		
(2,694,454)	(2,695,354)	900		
<b>(2,694,454)</b>	<b>(3,375,944)</b>	<b>681,490</b>		
-	-	-		
-	-	-		
1,201,005	925,534	275,471		
<b>1,201,005</b>	<b>925,534</b>	<b>275,471</b>	<b>Higher interest income</b>	
<b>11,203,446</b>	<b>10,334,316</b>	<b>869,129</b>	<b>Higher cash flow from financial activity partially offset from lower cash generated by operations and lower loan proceeds from Pennvest</b>	

LEHIGH COUNTY AUTHORITY  
CASH & INVESTMENT SUMMARY  
For the Period Ended May 31, 2023

	Suburban Water				Suburban Wastewater				City Division				Total			
	5/31/2023 Actual	2023 Forecast	2023 Budget	2022 Actual	5/31/2023 Actual	2023 Forecast	2023 Budget	2022 Actual	5/31/2023 Actual	2023 Forecast	2023 Budget	2022 Actual	5/31/2023 Actual	2023 Forecast	2023 Budget	2022 Actual
Cash																
Operating																
Unrestricted	2,972,631	8,805,396	7,075,935	5,207,829	1,417,854	3,152,590	4,964,460	900,454	17,372,761	12,316,206	23,660,027	8,914,807	21,057,592	24,274,192	35,700,423	15,023,090
Restricted	-	-	-	-	-	-	-	-	19,933,274	25,438,613	18,916,156	25,794,847	19,933,274	25,438,613	18,916,156	25,794,847
Total Operating	2,972,631	8,805,396	7,075,935	5,207,829	1,417,854	3,152,590	4,964,460	900,454	37,306,035	37,754,819	42,576,183	34,709,654	40,990,866	49,712,805	54,616,578	40,817,937
Capital																
Unrestricted	7,286,208	321,054	319,718	321,054	9,665,162	6,862,722	5,955,385	6,862,722	3,426,853	3,022,601	3,022,601	3,022,601	20,378,223	10,206,378	9,297,704	10,206,378
Restricted	-	-	-	-	339,688	338,677	338,360	338,677	7,544,888	7,500,035	7,500,035	7,500,035	7,884,576	7,838,712	7,838,396	7,838,712
Total Capital	7,286,208	321,054	319,718	321,054	10,004,850	7,201,399	6,293,745	7,201,399	10,971,741	10,522,636	10,522,636	10,522,636	28,262,799	18,045,090	17,136,099	18,045,090
Other Restricted																
Debt Reserves	1,652,544	1,656,568	1,648,569	1,656,568	-	-	-	-	35,456,610	28,335,482	28,976,677	27,979,247	37,109,154	29,992,050	30,625,246	29,635,815
Escrow	492,931	218,888	295,372	218,888	56,661	-	-	-	32,096	32,090	-	32,090	581,689	250,978	295,372	250,978
Total Other Restricted	2,145,475	1,875,456	1,943,942	1,875,456	56,661	-	-	-	35,488,706	28,367,571	28,976,677	28,011,337	37,690,842	30,243,027	30,920,619	29,886,793
Total Cash	12,404,314	11,001,906	9,339,595	7,404,339	11,479,365	10,353,989	11,258,205	8,101,853	83,766,482	76,645,026	82,075,496	73,243,627	106,944,507	98,000,922	102,673,296	88,749,820
Investments																
Operating																
Unrestricted	1,935,293	1,944,885	1,975,123	1,944,885	7,119,941	7,084,095	6,977,548	8,866,269	-	-	-	-	9,055,235	9,028,980	8,952,671	10,811,154
Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating	1,935,293	1,944,885	1,975,123	1,944,885	7,119,941	7,084,095	6,977,548	8,866,269	-	-	-	-	9,055,235	9,028,980	8,952,671	10,811,154
Capital																
Unrestricted	1,034,777	1,000,184	1,000,000	1,000,184	-	-	-	-	-	-	-	-	1,034,777	1,000,184	1,000,000	1,000,184
Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital	1,034,777	1,000,184	1,000,000	1,000,184	-	-	-	-	-	-	-	-	1,034,777	1,000,184	1,000,000	1,000,184
Other Restricted																
Debt Reserves	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Escrow	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Investments	2,970,070	2,945,069	2,975,123	2,945,069	7,119,941	7,084,095	6,977,548	8,866,269	-	-	-	-	10,090,012	10,029,164	9,952,671	11,811,338
Total Cash and Investments	15,374,384	13,946,975	12,314,718	10,349,409	18,599,306	17,438,084	18,235,753	16,968,122	83,766,482	76,645,026	82,075,496	73,243,627	117,034,519	108,030,086	112,625,967	100,561,158
Summary																
Cash																
Unrestricted	10,258,838	9,126,450	7,395,653	5,528,883	11,083,016	10,015,312	10,919,845	7,763,176	20,799,614	15,338,807	26,682,628	11,937,408	41,435,815	34,480,570	44,998,126	25,229,467
Restricted	2,145,475	1,875,456	1,943,942	1,875,456	396,349	338,677	338,360	338,677	62,966,868	61,306,220	55,392,868	61,306,219	65,508,692	63,520,352	57,675,170	63,520,352
Total Cash	12,404,314	11,001,906	9,339,595	7,404,339	11,479,365	10,353,989	11,258,205	8,101,853	83,766,482	76,645,026	82,075,496	73,243,627	106,944,507	98,000,922	102,673,296	88,749,820
Investments																
Unrestricted	2,970,070	2,945,069	2,975,123	2,945,069	7,119,941	7,084,095	6,977,548	8,866,269	-	-	-	-	10,090,012	10,029,164	9,952,671	11,811,338
Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Investments	2,970,070	2,945,069	2,975,123	2,945,069	7,119,941	7,084,095	6,977,548	8,866,269	-	-	-	-	10,090,012	10,029,164	9,952,671	11,811,338
Total Cash and Investments	15,374,384	13,946,975	12,314,718	10,349,409	18,599,306	17,438,084	18,235,753	16,968,122	83,766,482	76,645,026	82,075,496	73,243,627	117,034,519	108,030,086	112,625,967	100,561,158

CERTIFICATES OF DEPOSIT

May 2023						
Fund	Bank	Location	Gross Amount	Date of Purchase	Date Due	Net Rate %
WW Capac	Wells Fargo Bank	Sioux Falls, SD	245,000.00	5/5/23	5/5/25	4.850
WW Capac	Raiz FCU	El Paso, TX	245,000.00	5/11/23	5/12/25	4.850

## DEVELOPMENT ACTIVITY

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

7034 Ambassador Drive -Warehouse, UMT  
 Macungie Crossings Home Depot, LMT  
 8323/8449 Congdon Hill Drive, 2 industrial lots with warehouses, LMT  
 ABE Doors & Windows Redevelopment, 1 commercial lot, LMT  
 Chick-Fil-A Building redesign existing water line staying  
 Estates at Maple Ridge, Water main extension-UMiLT  
 Fields at Indian Creek, Phases 4 & 5, 86 residential units (sfd), water and sewer, UMiLT & Emmaus  
 Fields at Brookside Water Main Re Route. 66 Lots  
 Heeps Meats 12" Boring tap sleeve and valve UMT  
 Home Depot Sub Lot Condo unit LMT  
 Kohler Tract, 123 residential lots (sfa), water and sewer, UMiLT  
 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  
 Posh Properties 4316,4320,4330,4344 Hamilton Blvd LMT, day care-self storage 4 lots water  
 Parkland Crossings Main Extension 144 Town homes UMT  
 Sauerkraut Lane Extension, Roadway & water line extension, LMT  
 West Hills Business Center Lot H, 1 commercial lot, WeisT  
 Green Hills Commerce Center 3 Possible Water Main Extension/Change of plans UMT  
 3369 Rt 100 Neighborhood Hospital & Medical Offices, 1 commercial lot, LMT  
 Guardian Self Storage Main Extension 1 commercial lot,LMT  
 749 Route 100,UMT

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

7150 Ambassador Drive single connection, UMT  
 2619 Grove Street Sewer Main Extension,Washington Township  
 3400 Brookside Road, Indian Creek- 26 Single family homes-Main extension, LMT  
 3952 Independence Drive,NW  
 4002 Chestnut Street water main extension,Umilford  
 Valley at Indian Creek 3510 Macungie Road 22 Single family homes-LMT  
 5329-5347-5357 Hamilton Blvd., 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  
 Bandit Truck Stop Sewer Main Extension, WT  
 Carriage East Residential Development, 11 residential units, (sfd), UMT  
 Chick-Fil-A Redevelopment, LMT  
 Estates at Maple Ridge, 30 residential units (sfd), UMiLT  
 Fallbrooke Residential Subdivision, 90 sf residential units, UMT  
 Fields at Brookside, water main relocation, LMT  
 Fields at Emmaus 78 Town Homes, UMT  
 Glenlivet Drive West Main extension and subdivision  
 Grant Street Townes, 18 Townhouse, WT  
 Green Hills Commerce Center III, 1 commercial lot, UMT  
 Heidelberg Heights 10 Townhouses water ext on lot septic, HH  
 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  
 Raising Canes 1 commercial lot LMT 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  
 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  
 Twin Ponds 8739 Hamilton Blvd 22 Apts and 1 Daycare UMT  
 Upper Macungie Community Center UMT commercial lot, water and Main Extension  
 Woodmont Valley 2, 129 apartment units (former Allen Organ Co.) LMT-New

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

GPD

North Bradford Commercial Development	1051 American Parkway	Allentown	238
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Presented: June 26, 2023

Critical Activities	System	Description	May-23	2023 Totals	2022 Totals	Permit
			Daily Avg (MGD)	Daily Avg (MGD)	Daily Avg (MGD)	Daily Max (MGD)
Water Production	Allentown	Total	23.02	22.29	22.47	39.0
		Schantz Spring	7.24	7.26	6.90	9.0
		Crystal Spring	3.85	3.88	3.87	4.0
		Little Lehigh Creek	11.94	11.11	11.68	30.0
		Lehigh River	0.00	0.03	0.03	28.0
	Central Lehigh	Total	12.52	10.86	11.30	19.04 MGD Avg
		Feed from Allentown	7.44	7.27	7.20	7.0 MGD Avg 10.5 MGD Max
		Well Production (CLD)	5.08	3.59	4.10	8.54 MGD Avg
		Sum of all (12) other Suburban Water Systems	0.15	0.13	0.14	1.71 Sum of all wells
Wastewater Treatment		Kline's Island	32.13	31.74	32.61	40.0
		Pretreatment Plant	4.82	4.80	5.06	5.75 (design capacity)
		Sum of all (5) other Suburban WW Systems	0.19	0.19	0.20	0.36
			May-23	2023 Totals	2022 Totals	2021 Totals
Precipitation Totals (inches)			0.24	14.14	46.47	44.67
Compliance Reports Submitted to Allentown			17	138	277	280
Notices of Violation (NOVs)	(Allentown + Suburban)		0	0	4	3
Sanitary Sewer Overflows (SSOs)/Bypasses	(Allentown + Suburban)		1	7	18	26
Main Breaks Repaired	Allentown		0	1	34	20
	Suburban		1	5	15	14
Customer Service Phone Inquiries	(Allentown + Suburban)		979	4340	10,539	15,857
Water Shutoffs for Non-Payment	(Allentown + Suburban)		136	775	1,975	1,773
Injury Accidents	(Allentown + Suburban)		0	7	7	8
Emergency Declarations	Allentown		0	0	(3) @ \$386,225.43	0
	Suburban		0	0	(4) @ \$933,077.1	(1) @ \$48,000
<b>Significant Repairs/Upgrades:</b>						
Reservoir 1 exterior coating was completed and was placed back online.						
<b>Description of NOVs and/or SSOs:</b>						
One bypass occurred at Heidelberg Heights WWTP from 5/1/2023 to 5/5/2023 and discharged ~103,680 gallons. The bypass occurred due to a storm on April 30th, in which the area received over 4" of rainfall.						
<b>Other:</b>						
On June 15, 2023, PA DEP declared a statewide drought watch. LCA requests all customers voluntarily reduce water use by 5-10%.						



Lehigh County Authority  
System Operations Review - May 2023

Presented: June 26, 2023

Page 2

<u>Critical Activities</u>	<u>System</u>	<u>Description</u>	<u>May-23</u>	<u>2023 Totals</u>	<u>2022 Totals</u>
Wastewater Compliance	Allentown	Bypass	0	1	2
		Bypass Volume	0	1,595	369,704
		Permit Exceedances	0	0	1
		Sanitary Sewer Overflows	0	1	3
		COA Issued NOVs	0	0	1
		Regulatory Agency issued NOVs	0	0	0
	Arcadia	Bypass	0	0	0
		Bypass Volume	0	0	0
		Permit Exceedances	0	0	7
		Sanitary Sewer Overflows	0	0	0
		NOVs	0	0	0
	Heidelberg Heights	Bypass	1	3	8
		Bypass Volume	103,680	287,040	1,392,261
		Permit Exceedances	4	8	16
		Sanitary Sewer Overflows	0	0	0
		NOVs	0	0	0
	Lynn	Bypass	0	0	2
		Bypass Volume	0	0	472,000
		Permit Exceedances	0	0	7
		Sanitary Sewer Overflows	0	0	1
		NOVs	0	0	0
	Sand Spring	Bypass	0	0	0
		Bypass Volume	0	0	0
		Permit Exceedances	7	20	77
		Sanitary Sewer Overflows	0	0	0
		NOVs	0	0	1
	Wynnewood	Bypass	0	0	0
		Bypass Volume	0	0	0
		Permit Exceedances	0	1	4
		Sanitary Sewer Overflows	0	2	0
		NOVs	0	0	0
Water Compliance	Allentown	Boil Water Advisories	0	0	1
	Central Lehigh	Boil Water Advisories	0	0	2
	Suburban Water Systems	Boil Water Advisories	0	1	4