LEHIGH COUNTY AUTHORITY FINANCIAL STATEMENTS AUGUST 2023

LEHIGH COUNTY AUTHORITY YTD SUMMARY SCORESHEET AUGUST 2023

	Sub W	Sub WW	City
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	13	8	13

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

		Consolidated Financial Statements													
			Month					Year To Date					FULL YEAR		
	Actual	Q3 FC	Prior Year	FC Var	PY Var	Actual	Q3 FC	Prior Year	FC Var	PY Var	Q3 FC	Budget	Prior Year	Bud Var	PY Var
Income Statement															
Suburban Water	293,585	190,134	699,443	103,450	(405,858)	2,314,281	2,210,830	2,559,641	103,450	(245,360)	3,253,479	2,169,036	4,138,513	1,084,442	(885,034)
Suburban Wastewater	(132,001)	(422,232)	(277,112)	290,231	145,112	(118,583)	(826,630)	(621,160)	708,047	502,577	(412,374)	2,150,192	(455,127)	(2,562,566)	42,753
City Division	1,370,033	365,359	1,150,047	1,004,673	219,986	12,329,526	10,283,600	5,686,434	2,045,926	6,643,091	4,584,426	4,780,898	6,545,431	(196,472)	(1,961,005)
Total LCA	1,531,617	133,262	1,572,378	1,398,355	(40,761)	14,525,223	11,667,800	7,624,914	2,857,423	6,900,309	7,425,531	9,100,126	10,228,817	(1,674,595)	(2,803,287)
Cash Flow Statement															
Suburban Water	620,331	483,658	1,213,672	136,672	(593,341)	5,175,877	5,039,204	2,113,269	136,672	3,062,608	4,107,282	46,653	541,555	4,060,629	3,565,727
Suburban Wastewater	2,141,244	1,819,732	542,566	321,513	1,598,678	3,428,117	2,711,576	(1,633,015)	716,541	5,061,132	2,252,136	762,612	1,359,980	1,489,524	892,156
City Division	3,547,963	2,737,619	3,239,944	810,344	308,019	17,287,861	15,747,053	7,001,968	1,540,809	10,285,893	3,201,348	2,671,275	2,809,215	530,073	392,132
Total LCA	6,309,539	5,041,010	4,996,182	1,268,529	1,313,357	25,891,855	23,497,832	7,482,222	2,394,022	18,409,632	9,560,766	3,480,540	4,710,750	6,080,226	4,850,016
Debt Service Coverage Ratio															
Suburban Water	2.28	1.91	4.03	0.36	(1.75)	2.27	2.22	2.58	0.05	(0.31)	2.22	1.83	2.77	0.38	(0.55)
Suburban Wastewater	6.41	1.77	4.29	4.64	2.13	8.50	7.08	7.74	1.42	0.76	9.20	11.69	9.69	(2.49)	(0.49)
City Division	2.53	1.83	2.50	0.70	0.02	2.66	2.49	2.13	0.17	0.53	2.20	2.10	2.62	0.10	(0.42)

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

								Consolidated Fin	ancial Statements							
		Mont	:h			Year To		consolidated i li		Q3 FULL YEAR	FORECAST			Full Year	Budget	
STATEMENTS OF ACTIVITIES Operating Revenues:	Sub W	Sub WW	City	LCA	Sub W	Sub WW	City	LCA	Sub W	Sub WW	City	LCA	Sub W	Sub WW	City	LCA
User Charges	1,352,409	1,539,189	4,548,488	7,440,085	10,851,320	12,059,034	36,203,915	59,114,269	16,809,351	18,892,784	50,488,223	86,190,358	16,287,500	21,822,513	50,680,860	88,790,873
Connection & System Charges	27,126	150,497	147,949	325,572	320,982	1,167,047	2,740,001	4,228,030	688,756	1,541,094	4,421,699	6,651,548	680,700	875,600	4,096,600	5,652,900
Other Miscellaneous Revenues Total Operating Revenues	1,440 1,380,975	30 1,689,716	3,196 4,699,633	4,666 7,770,323	41,178 11,213,480	375 13,226,456	81,057 39,024,973	122,611 63,464,909	66,688 17,564,795	2,450 20,436,328	121,197 55,031,119	190,335 93,032,242	31,800 17,000,000	2,300 22,700,413	69,300 54.846.760	103,400 94.547.173
rotal Operating Revenues	1,380,975	1,089,710	4,099,033	1,110,525	11,213,480	13,220,430	39,024,973	63,464,909	17,504,795	20,430,328	55,051,119	93,032,242	17,000,000	22,700,413	54,840,700	94,547,175
Operating Expenses:																
Personnel Shared Services - General & Administrative	308,869 76,608	164,023 39,235	1,029,177 168,786	1,502,068 284,630	2,521,836 498,327	1,138,764 224.958	7,445,289 1,357,730	11,105,889 2,081,015	3,695,061 771,968	1,718,938 354.954	11,659,603 2,248,803	17,073,603 3,375,725	3,838,376 847.837	1,739,145 353,525	12,818,583 2,197,452	18,396,104 3,398,813
Utilities	36,271	18,936	147,954	203,161	321,351	165,632	1,303,358	1,790,341	472,440	287,233	2,248,803	2,895,442	516,389	312,787	2,018,173	2,847,348
Materials and Supplies	27,106	24,629	203,419	255,154	390,224	271,427	1,913,918	2,575,570	903,008	435,313	3,159,541	4,497,862	887,370	324,100	2,621,000	3,832,470
Miscellaneous Services	318,207	600,383	143,782	1,062,372	2,546,958	4,731,188	1,165,312	8,443,458	4,401,691	7,287,795	2,191,704	13,881,191	4,610,690	7,212,206	2,112,700	13,935,596
Treatment and Transportation Depreciation and Amortization	258,365	504,453 508,303	519,750	504,453 1,286,418	2,059,943	2,891,059 4,136,860	5,220 4,142,960	2,896,279 10,339,763	3,094,214	3,864,746 6,955,318	14,330 6,384,824	3,879,076 16,434,356	3,023,000	4,293,345 6,221,900	14,318 6,160,000	4,307,663 15,404,900
Major Maintenance Expenses		229	30,083	30,312		2,664	178,921	181,585		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	1,025,425	1,860,192	2,242,952	5,128,569	8,338,639	13,562,553	17,512,708	39,413,899	13,379,983	20,925,300	31,794,574	66,099,857	13,765,262	20,482,207	31,942,225	66,189,694
Net Operating Profit	355,549	(170,476)	2,456,681	2,641,754	2,874,841	(336,097)	21,512,265	24,051,010	4,184,812	(488,973)	23,236,545	26,932,384	3,234,738	2,218,206	22,904,535	28,357,479
Non-Operating Income (Expense)																
Interest Income Interest (Expense)	32,962 (95,440)	41,560 (12,832)	322,854 (1,409,502)	397,376 (1,517,773)	214,683 (788,236)	278,097 (105,396)	2,097,658 (11,280,397)	2,590,438 (12,174,029)	226,232 (1,170,043)	195,541 (155,495)	1,051,524 (19,703,643)	1,473,297 (21,029,181)	64,782 (1,130,484)	85,128 (153,143)	128,661 (18,252,298)	278,572 (19,535,925)
Other Miscellaneous	(53,440)	9,747	(1,405,502)	10,260	12,992	44,812	(11,280,357)	57,804	12,478	36,551	(15,703,043)	49,030	(1,130,484)	(153,143)	(18,232,238)	(19,535,925)
Net Non-Operating Income (Expense)	(61,965)	38,475	(1,086,648)	(1,110,138)	(560,561)	217,513	(9,182,740)	(9,525,787)	(931,333)	76,598	(18,652,119)	(19,506,854)	(1,065,702)	(68,015)	(18,123,637)	(19,257,353)
Net Income (Loss)	293,585	(132,001)	1,370,033	1,531,617	2,314,281	(118,583)	12,329,526	14,525,223	3,253,479	(412,374)	4,584,426	7,425,531	2,169,036	2,150,192	4,780,898	9,100,126
CASH FLOW STATEMENT																
Cash Flows From Operating Activities Operating Revenues	1,380,975	1,689,716	4,699,633	7,770,323	11,213,480	13,226,456	39,024,973	63,464,909	17,564,795	20,436,328	55,031,119	93,032,242	17,000,000	22,700,413	54,846,760	94,547,173
Operating Expenses (ex D&A)	(767,061)	(1,351,660)	(1,693,118)	(3,811,838)	(6,278,696)	(9,423,029)	(13,190,827)	(28,892,552)	(10,285,769)	(13,948,980)	(21,409,749)	(45,644,498)	(10,742,262)	(14,235,107)	(21,782,225)	(46,759,594)
Non-Cash Working Capital Changes	263,964	1,742,495	2,319,067	4,325,525	(2,737,444)	(953,382)	426,583	(3,264,242)	(217,008)	(3,196)	(1,193,694)	(1,413,899)	(0)	(25,200)	0	(25,200)
Net Cash Provided by (Used in) Operating Activities Cash Flows From Financing Activities	877,878	2,080,551	5,325,581	8,284,010	2,197,340	2,850,046	26,260,729	31,308,116	7,062,018	6,484,152	32,427,675	45,973,845	6,257,738	8,440,106	33,064,535	47,762,379
Capital Contributions	=	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds New Borrowing	-	-	-	-	6,950,000	-	1,371,118	8,321,118	6,950,000	-	1,400,000	8,350,000	3,950,000	(452,442)	1,200,000 (11,788,844)	5,150,000
Interest Payments Principal Payments	(936) (6,307)	(12,160) (48,174)	728 5,215	(12,368) (49,266)	(593,255) (50,233)	(99,606) (382,659)	(5,740,965) (5,111)	(6,433,826) (438,003)	(1,156,207) (2,255,468)	(151,832) (576,096)	(11,788,844) (3,342,077)	(13,096,883) (6,173,641)	(1,130,484) (2,344,383)	(153,143) (575,980)	(11,788,844) (3,342,077)	(13,072,471) (6,262,440)
Net Cash Provided by (Used in) Financing Activities	(7,243)	(60,335)	5,943	(61,634)	6,306,511	(482,264)	(4,374,958)	1,449,289	3,538,325	(727,928)	(13,730,921)	(10,920,524)	475,133	(729,123)	(13,930,921)	(14,184,911)
Cash Flows from Capital and Related Activities	540	0.747		10.050	40.000		(500 500)	(600 706)	10.170		(1.051.100)	(1.010.150)			(4, 400, 000)	(4, 400, 000)
Non-Operating Income (Expenses) Capital Expenditures, net	513 (283,779)	9,747 (175,279)	- (2,106,415)	10,260 (2,565,473)	12,992 (3,560,650)	44,812 (1,289,748)	(680,590) (6,014,978)	(622,786) (10,865,375)	12,478 (6,736,771)	36,551 (5,518,355)	(1,361,180) (15,185,750)	(1,312,150) (27,440,876)	(6,751,000)	(7,033,500)	(1,400,000) (15,191,000)	(1,400,000) (28,975,500)
Net Cash Provided By (Used In) Capital and Related Activities	(283,266)	(165,532)	(2,106,415)	(2,555,213)	(3,547,658)	(1,244,936)	(6,695,568)	(11,488,161)	(6,724,292)	(5,481,803)	(16,546,930)	(28,753,026)	(6,751,000)	(7,033,500)	(16,591,000)	(30,375,500)
Cash Flows From Investing Activities					700.000	5 400 4 7 4		5 074 474	700.000			5 004 474				
Investments Converting To Cash Purchased Invesments	-	245,000	-	245,000	739,000 (734,000)	5,132,174 (3,105,000)	-	5,871,174 (3,839,000)	739,000 (734,000)	4,642,174 (2,860,000)	-	5,381,174 (3,594,000)	-	-	-	-
Interest Income	32,962	41,560	322,854	397,376	214,683	278,097	2,097,658	2,590,438	226,232	195,541	1,051,524	1,473,297	64,782	85,128	128,661	278,572
Net Cash Provided By (Used In) Investing Activities	32,962	286,560	322,854	642,376	219,683	2,305,271	2,097,658	4,622,612	231,232	1,977,715	1,051,524	3,260,471	64,782	85,128	128,661	278,572
FUND NET CASH FLOWS	620,331	2,141,244	3,547,963	6,309,539	5,175,877	3,428,117	17,287,861	25,891,855	4,107,282	2,252,136	3,201,348	9,560,766	46,653	762,612	2,671,275	3,480,540
DEBT SERVICE RATIO Debt Service Ratio (Indenture Based)													r			
Total Operating Revenues	1,352,409	1,539,189	4,548,488	7,440,085	10,851,320	12,059,034	36,203,915	59,114,269	16,809,351	18,892,784	50,488,223	86,190,358	16,287,500	21,822,513	50,680,860	88,790,873
Total Operating Expenses (Cash Based)	(767,061)	(1,351,889)	(1,723,201)	(3,842,151)	(6,278,696)	(9,425,693)	(13,369,748)	(29,074,137)	(10,285,769)	(13,969,983)	(21,409,749)	(45,665,501)	(10,742,262)	(14,260,307)	(21,782,225)	(46,784,794)
Interest Income	32,962	41,560	322,854 (113,432)	397,376 (113,432)	214,683	278,097	2,097,658 (907,453)	2,590,438 (907,453)	226,232	195,541	1,051,524 (1,361,180)	1,473,297 (1,361,180)	64,782	85,128	128,661 (1.400.000)	278,572 (1,400,000)
Annual Lease Payment (City) Total Non-Operating Revenues (Expenses)	29.079	160.274	(113,432) 151,145	(113,432) 340,498	375.152	1,212,234	(907,453) 2.821.058	(907,453) 4,408,444	809.523	1.580.095	(1,361,180) 4.542.895	(1,361,180) 6,932,513	754.100	877,900	(1,400,000) 4.165.900	(1,400,000) 5,797,900
Cash Available For Debt Service	647,389	389,134	3,185,854	4,222,377	5,162,459	4,123,673	26,845,430	36,131,561	7,559,336	6,698,438	33,311,713	47,569,487	6,364,120	8,525,235	31,793,196	46,682,551
Interest Paid	96,351	12,653	982,404	1,091,407	770,804	101,221	7,859,230	8,731,255	1,156,207	151,832	11,788,844	13,096,883	1,130,484	153,143	11,788,844	13,072,471
Debt Retirement (Principal Payments) Total Debt Service	187,956 284,306	48,008 60,661	278,506 1,260,910	514,470 1,605,877	1,503,645 2,274,450	384,064 485,285	2,228,051 10,087,281	4,115,761 12,847,016	2,255,468 3,411,675	576,096 727,928	3,342,077 15,130,921	6,173,641 19,270,524	2,344,383 3,474,867	575,980 729,123	3,342,077 15,130,921	6,262,440 19,334,911
Debt Service Ratio	2.28	6.41	2.53	2.63	2.27	8.50	2.66	2.81	2.22	9.20	2.20	2.47	1.83	11.69	2.10	2.41

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

							s	uburban - Water							
			Month					Year To Date					Full Year		
STATEMENTS OF ACTIVITIES	Actual	Q3 FC	Prior Year	FC Var	PY Var	Actual	Q3 FC	Prior Year	FC Var	PY Var	Q3 FC	Budget	Prior Year	Bud Var	PY Var
Operating Revenues:															
User Charges	1,352,409	1,343,400	1,309,903	9,009	42,506	10,851,320	10,842,311	10,109,686	9,009	741,633	16,809,351	16,287,500	16,317,932	521,851	491,419
Connection & System Charges	27,126	63,920	51,895	(36,794)	(24,769)	320,982	357,776	367,729	(36,794)	(46,747)	688,756	680,700	653,032	8,056	35,724
Other Miscellaneous Revenues	1,440	100,610	548,332	(99,170)	(546,892)	41,178	140,348	574,838	(99,170)	(533,660)	66,688	31,800	173,318	34,888	(106,630)
Total Operating Revenues	1,380,975	1,507,930	1,910,130	(126,955)	(529,155)	11,213,480	11,340,435	11,052,253	(126,955)	161,227	17,564,795	17,000,000	17,144,282	564,795	420,513
Operating Expenses:															
Personnel	308,869	324,083	315,908	15,214	7,039	2,521,836	2,537,050	2,142,482	15,214	(379,354)	3,695,061	3,838,376	3,020,805	143,315	(674,256)
Shared Services - General & Administrative	76,608	111,150	72,576	34,542	(4,033)	498,327	532,868	397,512	34,542	(100,814)	771,968	847,837	553,636	75,868	(218,332)
Utilities	36,271	44,030	41,093	7,759	4,822	321,351	329,110	348,239	7,759	26,888	472,440	516,389	481,997	43,949	9,557
Materials and Supplies	27,106	114,720	83,007	87,614	55,901	390,224	477,838	531,123	87,614	140,899	903,008	887,370	860,080	(15,638)	(42,928)
Miscellaneous Services	318,207	376,440	295,025	58,233	(23,181)	2,546,958	2,605,191	2,200,854	58,233	(346,105)	4,401,691	4,610,690	3,664,554	208,999	(737,137)
Treatment and Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and Amortization	258,365	258,527	251,752	162	(6,613)	2,059,943	2,060,105	2,008,679	162	(51,264)	3,094,214	3,023,000	3,665,828	(71,214)	571,614
Major Maintenance Expenses	-	-	182	-	182	-	-	6,188	-	6,188	-	-	-	-	-
Other Miscellaneous	-	66	250	66	250	-	66	250	66	250	41,600	41,600	156,699	-	115,099
Total Operating Expenses	1,025,425	1,229,016	1,059,793	203,591	34,368	8,338,639	8,542,230	7,635,326	203,591	(703,312)	13,379,983	13,765,262	12,403,599	385,279	(976,385)
Net Operating Profit	355,549	278,914	850,336	76,636	(494,787)	2,874,841	2,798,206	3,416,927	76,636	(542,085)	4,184,812	3,234,738	4,740,683	950,074	(555,871)
Non-Operating Income (Expense)															
Interest Income	32,962	6,670	10,648	26,292	22,313	214,683	188,392	43,039	26,292	171,644	226,232	64,782	103,451	161,449	122,781
Interest (Expense)	(95,440)	(95,449)	(98,228)	10	2,788	(788,236)	(788,246)	(801,157)	10	12,921	(1,170,043)	(1,130,484)	(847,133)	(39,559)	(322,910)
Other Miscellaneous	513	-	(63,314)	513	63,827	12,992	12,478	(99,169)	513	112,161	12,478	-	141,512	12,478	(129,034)
Net Non-Operating Income (Expense)	(61,965)	(88,779)	(150,893)	26,815	88,929	(560,561)	(587,376)	(857,286)	26,815	296,725	(931,333)	(1,065,702)	(602,170)	134,368	(329,163)
	293.585	190.134	699.443	103.450	(405.858)	2.314.281	2.210.830	2.559.641	103.450	(245.360)	3.253.479	2.169.036	4.138.513	1.084.442	(005.034)
Net Income (Loss)	293,585	190,134	699,443	103,450	(405,858)	2,314,281	2,210,830	2,559,641	103,450	(245,360)	3,253,479	2,169,036	4,138,513	1,084,442	(885,034)
CASH FLOW STATEMENT															
Cash Flows From Operating Activities	1 200 075	1 507 030	1 010 120	(426.055)	(520.455)	11 212 400	11 240 425	11,052,253	(420.055)	161 227	17 564 705	17.000.000	17 144 202	F.C.4.70F	420 542
Operating Revenues	1,380,975	1,507,930 (970,489)	1,910,130 (808,041)	(126,955)	(529,155) 40,981	11,213,480	11,340,435 (6,482,124)	(5,626,648)	(126,955) 203,428	161,227 (652,048)	17,564,795	17,000,000 (10,742,262)	17,144,282 (8,737,771)	564,795	420,513
Operating Expenses (ex D&A) Non-Cash Working Capital Changes	(767,061) 263,964	,	(808,041) 371.953	203,428 (194)	(107.990)	(6,278,696)	(6,482,124)	(5,626,648) (926,495)	(194)		(10,285,769) (217,008)	(10,742,262)	(8,737,771) 456.308	456,493	(1,547,999)
	877.878	264,158 801.599	1.474.042	76.279	(596,164)	(2,737,444) 2.197.340	2,737,250)		76.279	(1,810,949) (2,301,770)	7.062.018	6.257.738	456,308 8.862.819	(217,008) 804.280	(673,316) (1.800.801)
Net Cash Provided by (Used in) Operating Activities Cash Flows From Financing Activities	8/7,8/8	801,599	1,474,042	/6,2/9	(596,164)	2,197,340	2,121,061	4,499,111	76,279	(2,301,770)	7,062,018	6,257,738	8,862,819	804,280	(1,800,801)
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
	(936)	(970)	(1,030)	- 35	- 94		6,950,000 (593,290)	(602,537)	- 35	6,950,000 9,281	.,	3,950,000 (1,130,484)	(1,200,136)		
Interest Payments Principal Payments	(936)	(970)	(1,030) (6,212)	35 1.258	(94)	(593,255) (50,233)			35 1.258	9,281 65.070	(1,156,207)			(25,723) 88,915	43,929 (330,237)
Net Cash Provided by (Used in) Financing Activities	1.1.2.1	(7,565)	(6,212)	1,258	(94)		(51,492)	(115,303)	1,258	7.024.351	(2,255,468)	(2,344,383)	(1,925,231)		6,663,693
	(7,243)	(8,535)	(7,243)	1,293	0	6,306,511	6,305,218	(717,840)	1,293	7,024,351	3,538,325	475,133	(3,125,367)	3,063,192	0,003,693
Cash Flows from Capital and Related Activities															

12,992

(3,560,650)

(3,547,658)

739.000

(734,000)

214,683

219,683

5,175,877

10,851,320

(6,278,696)

214,683

375,152

770,804

1,503,645

2,274,450

2.27

5.162.459

12,478

(3,592,945)

(3,580,467)

739.000

(734,000)

188,392

193,392

5,039,204

10,842,311

(6,482,124)

188,392

510,603

770,804

1,503,645

2.274.450

2.22

5.059.181

(99,169)

(1,617,872)

(1,717,041)

990,000

(984,000)

43,039

49,039

2,113,269

10,109,686

(5,626,648)

43,039

843,398

800,091

1,283,488

2.083.578

2.58

5.369.476

513

32,295

32,809

26,292

26,292

136,672

9,009

203,428

26,292

(135,451)

103.278

0.05

112,161

(1,942,778)

(1,830,617)

(251.000

250,000

171,644

170,644

3,062,608

741,633

(652,048)

171,644

(468,246)

(207,017)

(29,286

220,158

190,872

(0.31)

12,478

(6,751,000)

(6,751,000)

64,782

64,782

46,653

16,287,500

(10,742,262)

64,782

754,100

6.364.120

1,130,484

2,344,383

3.474.867

1.83

(6,736,771)

(6,724,292)

739.000

(734,000)

226,232

231,232

4,107,282

16,809,351

(10,285,769)

226,232

809,523

7.559.336

1,156,207

2,255,468

3,411,675

2.22

(112,090)

(5,193,258)

(5,305,347)

990,000

(984,000)

103,451

109,451

541,555

16,317,932

(8,737,771)

103,451

967,862

8.651.474

1,200,136

1,925,231

3,125,367

2.77

12,478

14,229

26,708

739.000

(734,000)

161,449

166,449

4,060,629

521,851

456,493

161,449

55,423

25,723

(88,915)

(63,192)

0.38

1,195,216

124,568

(1,543,513)

(1,418,945)

(251,000)

250,000

122,781

121,781

3,565,727

491,419

122,781

(158,340)

(43,929)

330,237

286,307

(0.55)

(1.092.138)

(1,547,999)

Non-Operating Income (Expenses)	
Capital Expenditures, net	
Net Cash Provided By (Used In) Capital and Related Activit	ties
Cash Flows From Investing Activities	
Investments Converting To Cash	
Purchased Invesments	

513

(316,075)

(316,075)

6,670

6,670

483,658

1,343,400

(970,489)

6,670

164,530

96,351

187,956

284.306

1.91

544.111

(283,779)

(283,266)

32,962

32,962

620,331

1,352,409

(767,061)

32,962

29,079

96,351

187,956

284,306

2.28

647.389

(63,314)

(200,462)

(263,776)

10,648

10,648

1,213,672

1,309,903

(808,041)

536,913

1.049.423

100,011

160,436

260.447

4.03

10,648

513

32,295

32,809

-

26,292

26,292

136,672

9,009

203,428

26,292

(135,451)

103,278

0.36

63,827

(83,317)

(19,490)

22,313

22,313

(593,341)

42,506

40,981

22,313

(507,834)

(402.034)

(3,661)

27,520

23.859

(1.75)

Interest Income Net Cash Provided By (Used In) Investing Activities

FUND NET CASH FLOWS

DEBT SERVICE RATIO

Debt Service Ratio (Indenture Based) User Charges

Operating Expenses (Cash Based) Interest Income Annual Lease Payment (City)

Non-Operating Revenues (Expenses) Cash Available For Debt Service

Interest Paid Debt Retirement (Principal Payments) Total Debt Service

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

				Suburban - Water
STATEMENTS OF ACTIVITIES	Antural	03.55	FC \/~~	Comments
Operating Revenues:	Actual	Q3 FC	FC Var	Comments
User Charges	10,851,320	10,842,311	9,009	
Connection & System Charges	320,982	357,776		Lower Tapping fees
Other Miscellaneous Revenues	41,178	140,348	(99,170)	Lower rapping rees
	11,170	110,010	(55)1707	
Total Operating Revenues	11,213,480	11,340,435	(126,955)	Slightly favorable user charges more than offset by lower tapping fees and lower miscellaneous fees
Operating Expenses:				
Personnel	2,521,836	2,537,050	15,214	
Shared Services - General & Administrative	498,327	532,868	34,542	
Utilities	321,351	329,110	7,759	
Materials and Supplies	390,224	477,838		Lower Distribution supplies
Miscellaneous Services	2,546,958	2,605,191		Lower water purchases
Treatment and Transportation	-	-	-	
Depreciation and Amortization	2,059,943	2,060,105	162	
Major Maintenance Expenses	-	-	-	
Other Miscellaneous	-	66	66	
Total Operating Expenses	8,338,639	8,542,230	203,591	Favorable across the board
Net Operating Profit	2,874,841	2,798,206	76,636	Lower operating revenues more than offset by lower operating expenses
Non-Operating Income (Expense)				
Interest Income	214,683	188,392	26,292	
Interest (Expense)	(788,236)	(788,246)	10	
Other Miscellaneous	12,992	12,478	513	
Net Non-Operating Income (Expense)	(560,561)	(587,376)	26,815	Higher interest income
Net Income (Loss)	2,314,281	2,210,830	103,450	Higher net operating profit aided by higher interest income
CASH FLOW STATEMENT	r			
Cash Flows From Operating Activities				
Operating Revenues	11,213,480	11,340,435	(126,955)	
Operating Expenses (ex D&A)	(6,278,696)	(6,482,124)	203,428	
Non-Cash Working Capital Changes	(2,737,444)	(2,737,250)	(194)	
Net Cash Provided by (Used in) Operating Activities	2,197,340	2,121,061	76,279	Higher net operating income
Cash Flows From Financing Activities				
Capital Contributions	-	-	-	
Proceeds New Borrowing	6,950,000	6,950,000	-	
Interest Payments	(593,255)	(593,290)	35	
Principal Payments	(50,233)	(51,492)	1,258	
Net Cash Provided by (Used in) Financing Activities	6,306,511	6,305,218	1,293	
Cash Flows from Capital and Related Activities	12,002	12,470	542	
Non-Operating Income (Expenses)	12,992	12,478	513	
Capital Expenditures, net	(3,560,650)	(3,592,945)	32,295	
Net Cash Provided By (Used In) Capital and Related Activities Cash Flows From Investing Activities	(3,547,658)	(3,580,467)	32,809	Lower capex
Investments Converting To Cash	720.000	720.000		
Purchased Investments	739,000	739,000		
Interest Income	(734,000)	(734,000)		
Net Cash Provided By (Used In) Investing Activities	214,683 219,683	188,392 193,392	26,292 26,292	Higher interest income
FUND NET CASH FLOWS	5,175,877	5,039,204	136,672	Higher cash from operations aided by lower capex and higher interest income

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

							Sul	burban - Wastewat	er						
			Month					Year To Date					Full Year		
STATEMENTS OF ACTIVITIES	Actual	Q3 FC	Prior Year	FC Var	PY Var	Actual	Q3 FC	Prior Year	FC Var	PY Var	Q3 FC	Budget	Prior Year	Bud Var	PY Var
Operating Revenues:															
User Charges	1,539,189	1,317,092	1,295,770	222,097	243,419	12,059,034	11,218,990	9,871,751	840,044	2,187,283	18,892,784	21,822,513	15,021,652	(2,929,729)	3,871,132
Connection & System Charges	150,497	2,510	9,600	147,987	140,897	1,167,047	967,474	1,098,938	199,574	68,109	1,541,094	875,600	3,319,169	665,494	(1,778,075)
Other Miscellaneous Revenues	30	70	45	(40)	(15)	375	430	195	(55)	180	2,450	2,300	1,585	150	865
Total Operating Revenues	1,689,716	1,319,672	1,305,416	370,044	384,300	13,226,456	12,186,894	10,970,884	1,039,563	2,255,572	20,436,328	22,700,413	18,342,406	(2,264,085)	2,093,922
Operating Expenses:															
Personnel	164.023	141.090	121,715	(22,933)	(42,308)	1,138,764	1,166,979	880.829	28.215	(257.935)	1,718,938	1,739,145	1,245,134	20,206	(473,804)
Shared Services - General & Administrative	39,235	44.580	28.374	5.345	(10,861)	224.958	258.014	163.344	33.056	(61,614)	354.954	353,525	225.034	(1,429)	(129,920)
Utilities	18,936	29,990	22,467	11,054	3,531	165,632	182,923	193,714	17,290	28,082	287,233	312,787	271,866	25,554	(15,367)
Materials and Supplies	24,629	32,930	23,508	8.301	(1,122)	271,427	245,373	183.916	(26,055)	(87,512)	435,313	324,100	339,120	(111,213)	(96,193)
Miscellaneous Services	600.383	612,610	559.613	12.227	(40,771)	4,731,188	4,630,995	4,258,523	(100,192)	(472.664)	7,287,795	7,212,206	6,503,137	(75,589)	(784,658)
Treatment and Transportation	504,453	357,779	318,428	(146,674)	(186,025)	2,891,059	2,433,631	1,586,397	(457,428)	(1,304,662)	3,864,746	4,293,345	2,846,176	428,599	(1,018,570)
Depreciation and Amortization	508,303	519,616	516,262	11,313	7,959	4,136,860	4,157,499	4,130,052	20,638	(6,808)	6,955,318	6,221,900	7,090,828	(733,418)	135,510
Major Maintenance Expenses	229	1,548	1,546	1,319	1,317	2,664	17,819	21,991	15,155	19,327	21,003	25,200	7,050,828	4,197	(21,003)
Other Miscellaneous	229	1,548	1,340	1,519	1,517	2,004	17,619	21,551	13,133	15,527	21,005	25,200	86,525	4,157	86,525
Total Operating Expenses	1.860.192	1,740,143	1,591,912	(120,049)	(268.280)	13.562.553	13,093,233	11,418,766	(469,320)	(2,143,787)	20.925.300	20,482,207	18,607,820	(443.094)	(2,317,480)
	1,800,152	1,740,143	1,351,512	(120,043)	(208,280)	13,302,333	13,033,233	11,418,700	(409,320)	(2,143,787)	20,523,300	20,482,207	18,007,820	(443,094)	(2,317,480)
Net Operating Profit	(170,476)	(420,471)	(286,496)	249,996	116,020	(336,097)	(906,339)	(447,882)	570,242	111,785	(488,973)	2,218,206	(265,414)	(2,707,179)	(223,559)
Non-Operating Income (Expense)															
Interest Income	41,560	8,340	12,755	33,220	28,805	278,097	146,541	55,319	131,556	222,778	195,541	85,128	130,269	110,413	65,273
Interest (Expense)	(12,832)	(10,101)	(12,263)	(2,731)	(568)	(105,396)	(103,384)	(122,666)	(2,012)	17,270	(155,495)	(153,143)	(185,935)	(2,352)	30,440
Other Miscellaneous	9,747	-	8,893	9,747	854	44,812	36,551	(105,932)	8,261	150,744	36,551	-	(134,047)	36,551	170,598
Net Non-Operating Income (Expense)	38,475	(1,761)	9,384	40,236	29,091	217,513	79,709	(173,279)	137,805	390,792	76,598	(68,015)	(189,713)	144,613	266,311
Net Income (Loss)	(132,001)	(422,232)	(277,112)	290,231	145,112	(118,583)	(826,630)	(621,160)	708,047	502,577	(412,374)	2,150,192	(455,127)	(2,562,566)	42,753
CASH FLOW STATEMENT															
Cash Flows From Operating Activities															
Operating Revenues	1,689,716	1,319,672	1,305,416	370.044	384,300	13,226,456	12,186,894	10,970,884	1,039,563	2,255,572	20,436,328	22,700,413	18,342,406	(2,264,085)	2,093,922
Operating Expenses (ex D&A)	(1,351,660)	(1,218,979)	(1,074,104)	(132,681)	(277,556)	(9,423,029)	(8,917,915)	(7,266,722)	(505,114)	(2,156,306)	(13,948,980)	(14,235,107)	(11,516,992)	286,127	(2,431,988)
Non-Cash Working Capital Changes	1.742.495	1.742.000	193,739	495	1,548,756	(953,382)	(954,536)	(822,831)	1.154	(130,550)	(3,196)	(25,200)	907.512	22.004	(910,709)
Net Cash Provided by (Used in) Operating Activities	2,080,551	1,842,693	425.051	237,858	1,655,500	2.850.046	2.314.443	2,881,331	535,603	(31,285)	6,484,152	8,440,106	7,732,926	(1,955,955)	(1,248,774)
Cash Flows From Financing Activities	_,		,		_,,	_,,		_,	,	(,,	-,	-,,	.,,	(_,====;===;	(_,,,
Capital Contributions	-	-	-	_	-	-	-	-	-	-	-	-	-	-	-
Proceeds New Borrowing	-	-	-	-	-	-	-	-	-	-	_	-	-	-	-
Interest Payments	(12,160)	(12,508)	(11,539)	348	(622)	(99,606)	(100,978)	(94,360)	1,373	(5,246)	(151,832)	(153,143)	(141,271)	1,311	(10,561)
Principal Payments	(48,174)	(48,144)	(47,011)	(30)	(1,163)	(382,659)	(382,538)	(373,425)	(121)	(9,234)	(576,096)	(575,980)	(562,430)	(116)	(13,666)
Net Cash Provided by (Used in) Financing Activities	(60,335)	(60,652)	(58,550)	318	(1,785)	(482.264)	(483,516)	(467,785)	1.252	(14,479)	(727,928)	(729,123)	(703,701)	1,195	(24,227)
Cash Flows from Capital and Related Activities					. /			, ,							
Non-Operating Income (Expenses)	9,747	-	8,893	9,747	854	44,812	36,551	(105,932)	8,261	150,744	36,551	-	(134,047)	36,551	170,598
Capital Expenditures, net	(175,279)	(215,649)	(94,582)	40,370	(80,696)	(1,289,748)	(1,329,618)	(2,248,948)	39,870	959,200	(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	(165,532)	(215,649)	(85,689)	50,117	(79,842)	(1,244,936)	(1,293,066)	(2,354,879)	48,131	1,109,943	(5,481,803)	(7,033,500)	(3,807,514)	1,551,697	(1,674,290)
Cash Flows From Investing Activities															
Investments Converting To Cash	245,000	-	739,000	245,000	(494,000)	5,132,174	4,887,174	2,906,000	245,000	2,226,174	4,642,174	-	2,906,000	4,642,174	1,736,174
Purchased Invesments	-	245,000	(490,000)	(245,000)	490,000	(3,105,000)	(2,860,000)	(4,653,000)	(245,000)	1,548,000	(2,860,000)	-	(4,898,000)	(2,860,000)	2,038,000
Interest Income	41,560	8,340	12,755	33,220	28,805	278,097	146,541	55,319	131,556	222,778	195,541	85,128	130,269	110,413	65,273
Net Cash Provided By (Used In) Investing Activities	286,560	253,340	261,755	33,220	24,805	2,305,271	2,173,715	(1,691,681)	131,556	3,996,952	1,977,715	85,128	(1,861,731)	1,892,587	3,839,447
FUND NET CASH FLOWS	2,141,244	1,819,732	542,566	321,513	1,598,678	3,428,117	2,711,576	(1,633,015)	716,541	5,061,132	2,252,136	762,612	1,359,980	1,489,524	892,156

12,059,034

(9,425,693)

1,212,234

101,221

384,064

485,285

8.50

278,097

11,218,990

(8,935,734)

1,004,455

101,221

384,064

485,285

7.08

146,541

9,871,751

(7,288,714)

993,201 3.631.558

94,181

374,953

469,134

7.74

55,319

840,044

(489,959)

131,556

207,779

1.42

2,187,283

(2,136,979

222,778

219,033 492.115

7,041

9,111

16,151

0.76

18,892,784

(13,969,983)

195,541

1,580,095

151,832

576,096

727,928

9.20

21,822,513

(14,260,307)

85,128

877,900 8.525.235

153,143

575,980

729,123

11.69

15,021,652

(11,516,992)

130,269

3,186,707 6,821,636

141,271

562,430

703,701

9.69

(2,929,729)

290,324

110,413

702,195 (1,826,797)

(1,311)

116

(1,195)

(2.49)

3,871,132

(2,452,991)

(1,606,612)

(123,198)

10,561

13,666

24,227

(0.49)

65,273

DEBT SERVICE RATIO

Debt Service Ratio (Indenture Based) User Charges Operating Expenses (Cash Based) Interest Income Annual Lease Payment (City) Non-Operating Revenues (Expenses) Cash Available For Debt Service

1,539,189

(1,351,889)

41,560

160,274 389,134

12,653

48,008

60,661

6.41

1,317,092

(1,220,527)

8,340

2,580

12,653

48,008

60,661

1.77

1,295,770

(1,075,650)

12,755

18,538 251,413

11,773

46,869

58,642

4.29

222,097

(131,362)

33,220

157,694

281.649

4.64

243,419

(276,239)

28,805

141,736 137,721

880

1,139

2,019

2.13

Interest Paid Debt Retirement (Principal Payments) Total Debt Service

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

Statements of Activities Operating Revenues: Actual 0 ar C FC Var Comments Operating Revenues: 12,059,034 13,218,960 940,044 righer municipal charges and higher residential & commercial revenues Operating Expenses: Personnel 226,656 12,265,951 12,059,034 13,218,960 940,044 Operating Expenses: Personnel 226,656 12,265,951 23,255 14/der user charges along with higher tapping fees Operating Expenses: 723,427 245,323 12,265,951 23,255 Materials and Supplies 237,427 245,323 12,265,951 12,265,951 Operating Expenses 232,655 12,265,951 23,255 12,265,951 23,255 Other Miscellaneous 24,433,233 16,657,233 22,658 12,059,243 12,059,243 Other Miscellaneous 2,84,431 13,555 13,555,253 15,655,253 13,655,233 16,653,233 16,653,233 16,653,233 16,654,213 13,555 Not-Operating Income (Lopense) 21,553,333 132,555,55 13,255,55 13,255,55					Suburban - Wastewater
Operating Revenues: 11,215,950 90,7474 195,774 195,774 Use: Charges: 1,167,047 95,747 195,774 195,774 Other Micellaneous Revenues: 13,226,956 12,128,890 1,856,891 1,867,973 Operating Revenues: 13,226,956 12,128,890 1,867,973 195,774 195,774 Operating Revenues: 13,226,956 12,128,890 1,867,973 282,125 Operating Revenues: 11,38,764 1,166,979 22,215 Struct Services: 12,259,552 125,223 12,220 Utilities: 12,525,52 12,529,53 12,529,53 Micellaneous Services 4,731,138 4,830,995 (120,531,914) Micellaneous Services 13,562,553 13,999,233 (459,323) Other Micellaneous 2,255,53 13,999,233 (459,323) Other Micellaneous 2,73,077 145,511 12,555 Other Micellaneous 2,73,077 145,511 12,555 Interset Revenues 12,753,79,799,799 12,733,79,799 12,733,79,79					
User Charges 12,059,034 11,212,990 840,044 Higher municipal charges and higher residential & commercial revenues Order Miscellaneous Revenues 375 430 (53) Order Miscellaneous Revenues 1322,645,04 11,250,044 11,250,044 Operating Expenses: 1322,645,04 13,38,764 136,557 Shared Services - General & Administrative 1222,645,04 30,566 Microlina out Services 271,477 245,373 (26,551) Materials and Supplies 271,477 245,373 (26,551) Materials and Supplies 271,477 245,373 (26,655) Materials and Supplies 271,477 245,373 (26,656) More Manance Expenses 2,654 17,889 20,058 Total Operating Expenses 2,654 17,889 20,058 Net Operating Income (Expense) 13,65,653 13,59,753 146,541 Interest Income 13,65,653 13,59,753 146,541 13,55,753 Net Operating Income (Expense) 13,65,653 13,059,753 166,541 13,15,755	STATEMENTS OF ACTIVITIES	Actual	Q3 FC	FC Var	Comments
Connection & System Charges 1,137,047 995,774 195,774 Other Micellaneous Revenues 3,27 4,30 (55) Total Operating Revenues 13,226,456 12,226,859 Higher user charges along with higher tapping fees Operating Expension 13,87,64 1,185,799 22,213 Discret System Carbon 13,87,747 195,573 100,0152 Water Iails and Supplies 77,177 245,373 100,0152 Miscellaneous Services 77,177 245,373 100,0152 Deprecision and Anorination 2,381,050 2,383,405 100,0152 Deprecision and Anorination 2,350,050 2,383,405 100,0152 Total Operating Forbit 035,602 13,564,153 13,565,253 Total Operating Forbit 035,602 13,563,153 100,053 Net Operating Forbit 035,602 13,555,13 13,555,13 Net Operating Income (Expense) 27,507 145,551 133,555,13 Metter Income 27,507 145,551 132,555 Metterower (Loss) 13,256,2531	Operating Revenues:				
Other Miscellaneous 375 430 (55) Operating Expenses: 1322.66.83 1.038.563 Higher user charges along with higher tapping fees Operating Expenses: 1.38.76.46 12.86.894 1.039.563 Higher user charges along with higher tapping fees Materia Structed vices - General & Administrative 2.24.959 2.25.05 Administrative Structed vices - General & Administrative 2.24.959 2.25.05 Administrative 2.24.959 Materia and Supplies 2.77.427 2.426.953 12.06.054 Higher maintenance services Tratimetra and Transportation 2.281.059 2.438.631 (457.428) Higher Teatment & transportation volumes Operating Expenses 2.664 1.7.819 15.55 Higher operating revices and higher treatment & transportation volumes Net Operating Profit (336.6997) (396.328) Wigher Administrative (199.900, 100, 100, 100, 100, 100, 100, 100,	User Charges	12,059,034	11,218,990	840,044	Higher municipal charges and higher residential & commercial revenues
Total Operating Exences: 13,226,456 12,226,456 12,326,456	Connection & System Charges	1,167,047	967,474	199,574	
Operating Expense: Personnel Shred Sprecks Creds – General & Administrative Utilities 1,138,764 1,166,579 Materials and Supplies Materials and Supplies 1,138,764 1,266,579 Materials and Supplies Materials and Supplies 1,138,764 12,253 Materials and Supplies Materials and Supplies 27,1427 225,233 Materials and Supplies 4,731,288 4,630,995 Operating Expenses 2,81,039 2,431,431 Operating Expenses 13,562,553 13,093,233 Interest Income 13,562,553 13,093,233 Interest Income 13,556,353 13,555 Interest Income 278,097 146,541 Interest Income 278,097 146,541 Interest Income 11,38,380 1,039,543 Operating Income (Expense) (116,541 131,556 Interest Income 113,535 100,3384) Interest Income 113,533 (226,630) Interest Income 113,533 (232,037) Interest Income 113,533 (232,037) Interest Income 113,226,455 12,326,543 Interest Income 12,226,455 13,3256 Interest Income 12,226,455 13,333 Interest Income 12,226,455 13,235,560	Other Miscellaneous Revenues	375	430	(55)	
Personel 1,138,764 1,166,979 22,215 Shired Services - Genel & Administrative Utilities 1,24,958 255,014 33,056 Matterials and Supplies 1,74,272 245,233 (100,132) Higher maintenance services Treatment and Transportation 2,81,099 2,433,188 4,630,995 (100,132) Higher maintenance services Deprecision and Amortzation 2,81,099 2,433,188 4,630,995 (100,132) Higher maintenance services Total Operating Expenses 2,664 1,71,919 15,155 13,093,233 (469,220) Higher services and higher treatment & transportation volumes Intrest Income 13,562,553 13,093,233 (469,320) Higher nervices 14,116,119 11,115 Intrest Income 13,562,553 13,093,233 (469,320) Higher interest income 20,000 Intrest Income 13,052,553 13,093,233 (469,320) Higher interest income 20,000 10,000,000 10,000,000 10,000,000 10,000,000 10,000,000 10,000,000 10,000,000 10,000,000 10,000,000 10,000	Total Operating Revenues	13,226,456	12,186,894	1,039,563	Higher user charges along with higher tapping fees
Personnel 1,138,764 1,66,979 22,215 Shared Services - General & Administrative Utilities 1,248,956 258,014 33,056 Matterials and Supples 1,74,27 245,233 17,250 Mascellaneous Services 4,731,188 4,830,995 100,1321 Higher maintenance services Treatment and Transportation 2,810,995 2,033,133 (457,124) 245,831 Total Operating Expenses 2,064 17,139 15,152 11,993,233 (465,230) Not-Operating Income (Expense) 13,562,553 13,093,233 (465,240) Higher services and higher treatment & transportation volumes Interest Expense) 13,562,553 13,093,233 (455,340) Higher interest income Interest Expense) (105,396) (103,384) (2,012) (106,138) (2,012) Other Miscellaneous (115,356) 13,255 8,265 8,265 8,265 8,261 Cash How From Operating Income (Expense) (115,558) (125,356) 13,1556 Higher interest income (23,100,111,111,111,111,111,111,111,111,11	Operating Expenses:				
Shared Services - General & Administrative 224,958 7,58,014 33,056 Utilities 127,127 225,323 12,220 Materials and Supplies 271,427 225,323 12,220 Materials and Supplies 4,71,188 4,430,995 (100,22) Higher maintenance services Tratament and Transportation 2,881,039 2,433,631 (457,428) Higher T& volumes Deprecision and Amortization 4,158,860 4,17,189 4,653,320 Higher restrices and higher treatment & transportation volumes Total Operating Profit 135,62,553 13,005,233 (465,330) Higher operating revenues partially offset by higher operating expenses Non-Operating Inomer Expenses 278,097 146,541 132,556 Hierest Income 278,097 146,541 132,556 Hierest Expenses 105,390 (103,380) (202) Other Miscelianeous 217,513 79,709 137,805 Het Income (Loss) 132,264,55 12,156,630 Higher net operating income aided by higher interest income Cash How From Operating Expenses (to DA) (9,423,029) <		1 138 764	1 166 979	28 215	
Utilities 165.632 182.923 17.200 Material and Supples 27.427 22.85.373 (20.65) Miccellaneous Services 4.731.188 4.630.995 (100.192) Depreciation and Amortization 2.81.099 2.438.631 (45.74.89) Depreciation and Amortization 4.135.850 4.135.850 (100.192) Other Miscellaneous - - - Total Operating Expenses 13.562.553 13.000 (45.300) Non-Operating income (Expense) (105.396) (103.384) (12.02) Interest Income 278.097 146.541 131.556 Interest Income (105.396) (103.384) (2.02) Net Non-Operating Income (Expense) (118.583) (226.630) 708.007 Net Income (Loss) (118.583) (226.650) 708.007 Higher Interest Income Cash Hows From Operating Activities (13.226,456 12.308.604 Higher net operating Income aided by higher interest income Cash Hows From Operating Activities (13.226,456 12.306,511 (326,511 <					
Materials and Supplies 271,477 245,373 (26,055) Mascellaneous Services 4,731,188 (450,3095 (26,051) Treatment and Transportation 2,831,059 2,433,381 (457,428) Major Maintenance Expenses 2,664 17,7819 15,753 Other Miscellaneous 13,562,553 13,093,233 (469,320) Higher restrices and higher treatment & transportation volumes Total Operating Frofit (336,097) (906,339) 570,224 Higher operating revenues partially offset by higher operating expenses Non-Operating Income Expense 718,097 143,555 2,064 Miscellaneous 718,097 132,555 2,022 Interest Cape 718,097 132,555 2,022 Other Miscellaneous 217,513 79,709 317,405 Met Non-Operating Income Expense) (115,553) (282,650) 708,047 Higher interest income (20,22) (115,553) (25,553 1,202,100 Operating Revenues (32,26,456 1,236,563 1,202,100 Operating Revenues (32,26,456 1,236,659 1,322,645 Operating Revenues (32,26,456 1,236,639 1,322,645 Operating Revenues (95,3382 (25,335) (35,31,34 <t< td=""><td></td><td></td><td></td><td></td><td></td></t<>					
Miscellaneous Services 4,731,188 4,630,995 (100,122) Higher maintenance services Depreciation and Anortization 2,89,095 2,243,031 (45,7428) Higher maintenance services Major Maintenance Expenses 2,664 1,73,199 20,638 - - Total Operating Expenses 1,552,553 1,305,233 (465,320) Higher services and higher treatment & transportation volumes Non-Operating Income (Expense) 1,1555 - - - - Interest Income 276,097 146,541 131,556 - - Interest Income 1,05,384 (2,012) - - - Other Miscellaneous 44,812 65,51 8,261 - - Net Non-Operating Income (Expense) 111,543 (26,630) 78,005 Higher net operating income - Other Miscellaneous 44,812 65,51 8,261 - - - Net Non-Operating Income (Expense) 113,226,456 12,186,884 1,039,563 - - - -					
Treatment and Transportation 2,891,009 2,433,631 (457,429) 42,550 Depreciation and Amoritzation 4,136,860 4,157,499 20,638 1 Major Maintenance Expenses 2,664 17,719 15,155 1 Total Operating Expenses 13,552,553 13,093,233 (469,320) Higher services and higher treatment & transportation volumes Not-Operating Income (Expense) 13,552,553 13,093,233 (469,320) Higher operating revenues partially offset by higher operating expenses Not-Operating Income (Expense) 10,053,960 100,3344 (2,010) Interest Income 10,553 3,261 44,812 36,551 8,261 Net Non-Operating Income (Expense) 113,256,630 708,047 Higher interest income 10,03,050 Net Income (Loss) 113,256,456 12,18,630 (80,917,915) (309,647 Higher net operating income 10,03,053 Operating Revenues 13,226,456 12,186,894 1,039,563 1,039,563 1,039,563 1,039,563 1,039,563 1,039,563 1,039,563 1,039,563 1,039,563					Higher maintenance convices
Depreciation and monostration 4,135,880 4,137,499 20,638 Major Miscellaneous 2,664 17,819 15,155 Other Miscellaneous 13,562,553 13,093,233 (469,320) Higher services and higher treatment & transportation volumes Net Operating Profit (336,097) (906,539) 570,242 Higher operating revenues partially offset by higher operating expenses Non-Operating Income (Expense) (105,336) (103,384) (2,012) Other Miscellaneous 4,812 36,551 3,261 Net Non-Operating Income (Expense) (105,336) (103,384) (2,012) Other Miscellaneous 4,812 36,551 3,261 Net Non-Operating Income (Expense) (118,583) (226,630) 708,047 Net Income (Loss) (118,583) (226,630) 708,047 CASH FLOW STATEMENT (23,6047,199) (3,20,913) (39,633) Operating Revenus (3,226,456 12,186,844 1,039,563 Operating Revenus (3,423,029) (8,937,915) (505,114) Non-Operating Activities (2,820,466 1,218,684 (483,516) Cash Flows From Financing					
Major Waintenance Expenses 2,664 17,819 15,55 Total Operating Expenses 13,562,553 13,093,233 (469,320) Higher services and higher treatment & transportation volumes Not-Operating Profit (336,097) (906,339) 570,242 Higher operating revenues partially offset by higher operating expenses Non-Operating Income (Expense) (105,386) (103,384) (2,012) Other Miscelianeous 44,812 36,551 8,261 Net Income (Expense) (118,583) 708,007 Higher interest income Net Income (Loss) (118,583) 708,007 Higher net operating income aided by higher interest income Cash Flows From Operating Activities (13,264,56 12,186,894 1,039,563 Operating Expenses (ex D&A) Operating Expenses (ex D&A) (9,432,029) (8,917,915) (505,114) (933,382) Higher net operating income Cash Flows From Operating Activities (2,850,046 2,314,443 535,603 Higher net operating income Cash Flows From Financing Activities (2,825,09) (23,12,483 (12,22) Higher net operating income Cash Flows From Financing Activities (2,825,09) (23,12,483 (12,22)<		, ,			inglier fair volumes
Other Miscellaneous Image: Control Operating Expenses Image: Control Operating Expenses Non-Operating Profit I33,562,553 I3.093,233 (469,320) Higher services and higher treatment & transportation volumes Non-Operating Profit I33,562,553 I3.093,233 (469,320) Higher services and higher treatment & transportation volumes Non-Operating Income (Expense) Interest Income 278,097 146,541 131,555 Net Non-Operating Income (Expense) IID5,339,05 1003,384 (20,12) Other Miscellaneous 44,812 36,551 8,261 Net Non-Operating Income (Expense) IIB,583 798,097 146,541 131,555 Net Non-Operating Revenues 217,513 79,709 137,805 Higher interest income Cash Flows From Operating Activities I3,226,456 12,186,894 1,039,563 Income Operating Revenues I3,226,456 12,186,894 1,039,563 Income Income Cash Flows From Financing Activities I3,226,456 12,186,894 1,039,563 Income Income Income Income Income I					
Total Operating Expenses 13,562,553 13,093,233 (469,320) Higher services and higher treatment & transportation volumes Net Operating Profit (336,097) (906,339) 570,242 Higher operating revenues partially offset by higher operating expenses Non-Operating Income (Expense) 278,097 145,541 131,555 Interest Income 278,097 145,541 131,555 Wet Non-Operating Income (Expense) 217,513 79,709 137,805 Net Income (Loss) (118,583) (826,630) 708,047 Higher interest income CASH FLOW STATEMENT (235,255 12,186,894 1,039,563 90 Operating Revenues 13,226,455 12,186,894 1,039,563 90 Operating Revenues 13,226,455 12,186,894 1,039,563 90 Operating Revenues 13,226,455 12,186,894 1,039,563 1,154 Operating Revenues 13,226,455 12,186,894 1,039,563 1,154 Operating Revenues 13,226,455 12,186,894 1,039,563 1,154 Cash Flows From Operating Activities 2,850,046 2,314,443 535,503 Higher net op		2,004	17,819	15,155	
Net Operating Profit (336,097) (906,339) 570,242 Higher operating revenues partially offset by higher operating expenses Non-Operating Income (Expense) (105,396) (103,384) (2,012) Other Miscellaneous 278,097 146,541 131,556 Interest (Expense) (105,396) (103,384) (2,012) Other Miscellaneous 217,513 79,709 137,805 Net Non-Operating Income (Expense) 217,513 79,709 137,805 Net Income (Loss) (118,583) (826,630) 708,047 Cash Flow Strom Operating Activities (118,583) (826,650) 708,047 Operating Revenues (13,226,456 (2,186,894 1,039,563 Operating Revenues (13,226,456 (2,186,894 1,039,563 Operating Revenues (2,32,029) (2,943,029) (3,256,35) Operating Income Financing Activities 2,850,046 2,314,443 535,603 Cash Provided by (Used In) Operating Activities 2,850,046 2,314,443 535,603 Cash Provided by Obsen Minancing Activities 1,229,748) 1,327 Cash Provided by (Used In) Financing Activities 4,812 3,5551 8,261 Cash Provided by (Used In) Financing Activities 4,812 3,5551 8,261 <		12 562 552	12 002 222	- (460 320)	Higher convises and higher treatment & transportation volumes
Non-Operating Income (Expense) Interest Income Interest (Expense) 275,097 146,541 131,556 Other Miscellaneous 227,097 146,541 131,556 Net Non-Operating Income (Expense) 217,513 79,709 137,805 Net Non-Operating Income (Expense) 217,513 79,709 137,805 Net Income (Loss) (18,583) (226,630) 708,047 Cash Flow StrateMetri Cash Flow Stratemets 13,226,456 12,186,894 1,039,563 Operating Revenues 13,226,456 12,186,894 1,039,563 Operating Revenues 13,226,456 1,189,513 1,039,563 Operating Revenues 19,222,0918 (1954,536) 1,154 Non-Cash Working Capital Changes 19,220,918 (1954,536) 1,154 Non-Cash Working Capital Changes 19,220,918 13,235 1,154 Capital Contributions - - - Proceeds New Borrowing - - - Interest Payments (19,23,019) 13,33 1,552 Net Cash Provided by (Used in) Financing Activities (482,264) (483,513) 1,522 Cash Hows from Capital and Related Activities (1,289,763) 13,836 Cash Flows from Insensing Activities 1,245,213 39,851 <td>Total Operating Expenses</td> <td>13,302,333</td> <td>13,093,233</td> <td>(409,320)</td> <td>Higher services and higher treatment & transportation volumes</td>	Total Operating Expenses	13,302,333	13,093,233	(409,320)	Higher services and higher treatment & transportation volumes
interest income 278,097 146,541 131,556 interest (Expense) (105,396) (103,384) (2,012) Other Miscellaneous 44,812 36,551 8,261 Net Non-Operating Income (Expense) 217,513 79,709 137,805 Higher interest income Cash Flow Strom Operating Activities (118,583) (826,630) 708,047 Higher net operating income aided by higher interest income Operating Expenses (ex. D&A) (9,423,029) (8,917,915) (505,114) (9,423,029) Non-Cash Provided by (Used in) Operating Activities 2,850,046 2,314,443 535,603 Higher net operating income Cash Flows From Dinancing Activities 2,850,046 2,314,443 535,603 Higher net operating income Cash Flows From Financing Activities 2,850,046 2,314,443 535,603 Higher net operating income Cash Flows From Cash Row Storwing - - - - Interest Payments (19,606) (100,978) 1,373 Frincipal Payments - Non-Cash Flows from Capital and Related Activities (382,551) 1,252	Net Operating Profit	(336,097)	(906,339)	570,242	Higher operating revenues partially offset by higher operating expenses
interest income 278,097 146,541 131,556 interest (Expense) (105,396) (103,384) (2,012) Other Miscellaneous 44,812 36,551 8,261 Net Non-Operating Income (Expense) 217,513 79,709 137,805 Higher interest income Cash Flow Strom Operating Activities (118,583) (826,630) 708,047 Higher net operating income aided by higher interest income Operating Expenses (ex. D&A) (9,423,029) (8,917,915) (505,114) (9,423,029) Non-Cash Provided by (Used in) Operating Activities 2,850,046 2,314,443 535,603 Higher net operating income Cash Flows From Dinancing Activities 2,850,046 2,314,443 535,603 Higher net operating income Cash Flows From Financing Activities 2,850,046 2,314,443 535,603 Higher net operating income Cash Flows From Cash Row Storwing - - - - Interest Payments (19,606) (100,978) 1,373 Frincipal Payments - Non-Cash Flows from Capital and Related Activities (382,551) 1,252					
Interest (Expense) Other Miscelianeous (105,396) (103,384) (2,012) Att Non-Operating Income (Expense) 44,812 36,551 8,261 Net Non-Operating Activities (118,583) (826,630) 708,047 Higher interest income Cash Flows From Operating Activities (132,264,456 12,186,894 1,039,563 (942,3029) (8,917,915) (505,114) Non-Cash Working Capital Changes (942,3029) (8,917,915) (505,114) (942,3029) (8,917,915) (505,114) Non-Cash Working Capital Changes (942,3029) (8,917,915) (505,114) (942,3029) (8,917,915) (121,154) Proceeds New Borrowing (94,23,029) (8,917,915) (121,154) (121,154) Proceeds New Borrowing (9,960) (100,978) 1,373 (121) (121) Principal Payments (99,606) (100,978) 1,373 (121) (124,9336) (1293,066) (121) Non-Operating Income (Expenses) (482,264) (483,216) 1,252 (244,932,618) 39,870 (1244,9336) (1249,926,18) 39					
Other Miscellaneous 44,812 36,551 8,261 Net Non-Operating Income (Expense) 217,513 79,709 137,805 Higher interest income Net Income (Loss) (18,583) (826,630) 708,047 Higher net operating income aided by higher interest income Cash Flow Strom Operating Activities (13,226,456 12,186,894 1,039,563 Operating Expenses (ex D&A) (9,423,029) (954,536) 1,154 Non Cash Provided by (Used in) Operating Activities 2,850,046 2,314,443 535,603 Higher net operating income Cash Flow Strom Financing Activities (96,606) (100,978) 1,373 Principal Payments (99,606) (100,978) 1,373 Principal Payments (98,2591) (382,559) (382,559) Net Cash Provided by (Used in) Financing Activities (482,264) (483,516) 1,252 Cash Flows from Capital and Related Activities (4,812 36,551 8,261 Cash Flows from Capital and Related Activities (1,229,618) 39,870 Cash Flows from Capital and Related Activities (1,229,748) (1,229,618) 39,870 Net Cash Provided by (Used in) Investing Activities <td></td> <td></td> <td>- / -</td> <td></td> <td></td>			- / -		
Net Non-Operating Income (Expense) 217,513 79,709 137,805 Higher interest income Net Income (Loss) (118,583) (826,630) 708,047 Higher interest income Cash Flow STATEMENT (118,583) (826,630) 708,047 Higher net operating income aided by higher interest income Operating Expenses (ex D&A) (9,423,029) (8,917,915) (505,114) Non-Cash Working Capital Changes (953,382) (954,536) 1,154 Net Cash Provided by (Used in) Operating Activities 2,850,046 2,314,443 535,603 Higher net operating income Cash Flows from Financing Activities - - - - - Cash Provided by (Used in) Operating Activities (382,659) (382,538) (121) - - Non-Operating Income (Expenses) (382,655) (382,558) (123) - - - Cash Flows from Investing Activities (482,264) (483,516) 1,252 - - - Cash Flows from Capital and Related Activities (1,289,748) (3,205,618) 39,870 - - - - Non-Operating Income (Expenses) <t< td=""><td></td><td></td><td></td><td></td><td></td></t<>					
Net Income (Loss) (118,583) (826,630) 708,047 Higher net operating income aided by higher interest income CASH FLOW STATEMENT (118,583) (826,630) 708,047 Higher net operating income aided by higher interest income Operating Revenues (13,226,456 12,186,894 1,039,563 (9,433,029) (8,917,915) (505,114) Non-Cash Working Capital Changes (9,433,029) (8,917,915) (505,114) (953,382) (954,536) 1,154 Net Cash Provided by (Used in) Operating Activities 2,850,046 2,314,443 535,603 Higher net operating income Cash Flows From Financing Activities (9,606) (10,978) 1,373 Proceeds New Borrowing Interest Payments (99,606) (10,978) 1,373 Principal Payments (93,651) (1,229) (12,29,748) (12,29,748) Non-Operating Income (Expenses) 4,812 36,551 8,261 Cash Flows From Investing Activities 5,132,174 4,813 39,870 Investment Sonverting To Cash Interest Income 5,132,174 4,813 4,500 Vet Cash Provided By (Used In) Investing Activities 5,132,174 4,887,174 245,000					
CASH FLOW STATEMENT Cash Flow Strom Operating Activities Operating Expenses (ex D&A) Non-Cash Working Capital Changes Cash Flows From Financing Activities Capital Changes Proceeds New Borrowing Interest Payments Principal Payments Non-Operating Income (Expenses) Capital Change Activities Cash Flows From Investing Activities Cash Flows From Investing Activities Cash Flows From Investing Activities Cash Flows From Capital and Related Activities Cash Flows From Investing Activities Cash Flows From Investing Activities Investments Investments Investments Interest Income Net Cash Provided By (Used In) Investing Activities Cash Flows From Investing Activities Inv	Net Non-Operating Income (Expense)	217,513	79,709	137,805	Higher interest income
Cash Flows From Operating Activities 13,226,456 12,186,894 1,039,563 Operating Expenses (ex D&A) (9,423,029) (8,917,915) (505,114) Non-Cash Working Capital Changes (953,382) (954,536) 1,154 Net Cash Provided by (Used in) Operating Activities 2,850,046 2,314,443 535,603 Higher net operating income Cash Flows From Financing Activities - - - - Proceeds New Borrowing - - - - Interest Payments (99,606) (100,978) 1,373 - - Principal Payments (382,659) (382,551) 1,252 - - Non-Operating Income (Expenses) 44,812 36,551 8,261 - - Capital Expenditures, net (1,289,748) (1,289,618) 39,870 - - Net Cash Provided By (Used In) Capital and Related Activities 5,132,174 4,887,174 245,000 - - - - - - - - - - - - - - - - - - -	Not Income (Locs)				
Cash Flows From Operating Activities 13,226,456 12,186,894 1,039,563 Operating Expenses (ex D&A) (9,423,029) (8,917,915) (505,114) Non-Cash Working Capital Changes (9,53,382) (954,536) 1,154 Net Cash Provided by (Used in) Poerating Activities 2,850,046 2,314,443 535,603 Higher net operating income Capital Contributions - - - - - Proceeds New Borrowing - - - - - Interest Payments (99,606) (100,978) 1,373 - - - Net Cash Provided by (Used in) Financing Activities (482,264) (483,516) 1,252 -	Net Income (LOSS)	(118,583)	(826,630)	708,047	Higher net operating income aided by higher interest income
Operating Revenues13,226,45612,186,8941,039,563Operating Expenses (ex D&A)(9,423,029)(8,917,915)(505,114)Non-Cash Provided by (Used in) Operating Activities2,850,0462,314,443535,603Higher net operating incomeCapital ContributionsProceeds New BorrowingInterest Payments(99,606)(100,978)1,373Principal Payments(382,269)(382,538)(121)Net Cash Provided by (Used in) Financing Activities(482,264)(483,516)1,252Cash Flows From Investing Activities(482,264)(483,516)1,252Cash Flows From Investing Activities(1,229,748)(1,329,618)39,870Interest Income5,132,1744,87,174245,000Interest Income(3,105,000)(2,460,000)(245,000)Interest Income2,305,2712,173,715131,556Net Cash Provided By (Used In) Investing Activities5,132,174445,010Cash Flows From Investing Activities5,132,1744245,000Interest Income2,305,2712,173,715131,556Net Cash Provided By (Used In) Investing Activities2,305,2712,173,715Interest Income2,305,2711,217,715131,556Net Cash Provided By (Used In) Investing Activities2,305,2712,173,715Interest Income2,305,2712,173,715131,556Higher interest income2,305,2712,173,715		(118,583)	(826,630)	708,047	Higher net operating income aided by higher interest income
Operating Expenses (ex D&A) Non-Cash Working Capital Changes(9,423,029)(8,917,915)(505,114)Net Cash Provided by (Used in) Operating Activities2,850,0462,314,443535,603Higher net operating incomeCash Flows From Financing Activities2,850,0462,314,443535,603Higher net operating incomeCash Flows From Financing ActivitiesProceeds New BorrowingInterest Payments(99,606)(100,978)1,373Principal Payments(382,559)(382,553)(121)Net Cash Provided by (Used in) Financing Activities(482,264)(483,516)1,252Cash Flows from Capital and Related Activities(1,289,748)(1,299,618)39,870Non-Operating Income (Expenses)44,81236,5518,261Capital Expenditures, net(1,289,748)(1,299,618)39,870Net Cash Provided by (Used In) Capital and Related Activities(1,249,366)(4,813)Cash Flows from Investing Activities(1,289,748)(1,299,010)Investments(3,105,000)(2,860,000)(245,000)Interest Income2,305,2712,173,715131,556Net Cash Provided By (Used In) Investing Activities2,305,2712,173,715Higher interest income	CASH FLOW STATEMENT	(118,583)	(826,630)	708,047	Higher net operating income aided by higher interest income
Non-Cash Working Capital Changes(953,382)(954,536)1,154Net Cash Provided by (Used in) Operating Activities2,850,0462,314,443535,603Higher net operating incomeCapital ContributionsProceeds New BorrowingInterest Payments(99,606)(100,978)1,373Principal Payments(382,659)(382,538)(121)Net Cash Provided by (Used in) Financing Activities(482,264)(483,516)1,252Cash Flows From Investing Activities(1,289,748)(1,292,618)39,870Net Cash Provided By (Used In) Cash5,132,1744,887,174245,000Interest Income(3,105,000)(2,460,000)(245,000)Interest Income2,305,2712,173,715131,556Higher interest income2,305,2712,173,715Higher interest income	CASH FLOW STATEMENT Cash Flows From Operating Activities				Higher net operating income aided by higher interest income
Net Cash Provided by (Used in) Operating Activities 2,850,046 2,314,443 535,603 Higher net operating income Capital Contributions -	CASH FLOW STATEMENT Cash Flows From Operating Activities Operating Revenues	13,226,456	12,186,894	1,039,563	
Cash Flows From Financing Activities -	CASH FLOW STATEMENT Cash Flows From Operating Activities Operating Revenues Operating Expenses (ex D&A)	13,226,456 (9,423,029)	12,186,894 (8,917,915)	1,039,563 (505,114)	
Capital Contributions -	CASH FLOW STATEMENT Cash Flows From Operating Activities Operating Revenues Operating Expenses (ex D&A) Non-Cash Working Capital Changes	13,226,456 (9,423,029) (953,382)	12,186,894 (8,917,915) (954,536)	1,039,563 (505,114) 1,154	
Proceeds New Borrowing	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	13,226,456 (9,423,029) (953,382)	12,186,894 (8,917,915) (954,536)	1,039,563 (505,114) 1,154	
Interest Payments(99,606)(100,978)1,373Principal Payments(382,659)(382,538)(121)Net Cash Provided by (Used in) Financing Activities(482,264)(483,516)1,252Cash Flows from Capital and Related Activities(482,264)(483,516)1,252Capital Expenditures, net(1,289,748)(39,2618)39,870Net Cash Provided by (Used In) Capital and Related Activities(1,289,748)(1,299,618)39,870Investments Converting To Cash5,132,1744,887,174245,000Purchased Investments(3,105,000)(245,000)(245,000)Interest Income278,097146,541131,556Net Cash Provided By (Used In) Investing Activities2,305,2712,173,715Higher interest income	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	13,226,456 (9,423,029) (953,382) 2,850,046	12,186,894 (8,917,915) (954,536) 2,314,443	1,039,563 (505,114) 1,154 535,603	
Principal Psyments (382,659) (382,538) (121) Net Cash Provided by (Used In) Financing Activities (482,264) (483,516) 1,252 Cash Flows from Capital and Related Activities (482,264) (483,516) 1,252 Non-Operating Income (Expenses) 44,812 36,551 8,261 Capital Expenditures, net (1,289,748) (1,329,618) 39,870 Net Cash Provided By (Used In) Capital and Related Activities (1,289,748) (1,329,666) 48,131 Cash Flows From Investing Activities (1,249,966) 48,131 (1,249,966) 48,131 Investments Converting To Cash 5,132,174 4,887,174 245,000 (245,000) Interest Income (3,105,000) (2,860,000) (245,000) (245,000) Net Cash Provided By (Used In) Investing Activities 2,305,271 2,173,715 131,556 Higher interest income	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	13,226,456 (9,423,029) (953,382) 2,850,046	12,186,894 (8,917,915) (954,536) 2,314,443	1,039,563 (505,114) 1,154 535,603	
Net Cash Provided by (Used in) Financing Activities (482,264) (483,516) 1,252 Cash Flows from Capital and Related Activities Non-Operating Income (Expenses) 44,812 36,551 8,261 Capital Expenditures, net (1,289,748) (1,329,618) 39,870 Net Cash Provided By (Used In) Capital and Related Activities (1,244,936) (1,293,066) 48,131 Investments Converting To Cash Purchased Investments 5,132,174 4,887,174 245,000 Net Cash Provided By (Used In) Investing Activities (3,105,000) (245,000) (245,000) Interest Income 2,305,271 2,173,715 131,556 Higher interest income	CASH FLOW STATEMENT Cash Flows From Operating Activities Operating Expenses (ex D&A) Non-Cash Working Capital Changes Net Cash Working Capital Changes Net Cash From Financing Activities Cash Flows From Financing Activities Capital Contributions Proceeds New Borrowing	13,226,456 (9,423,029) (953,382) 2,850,046	12,186,894 (8,917,915) (954,536) 2,314,443	1,039,563 (505,114) 1,154 535,603	
Cash Flows from Capital and Related Activities 44.812 36,551 8,261 Non-Operating Income (Expenses) 44.812 36,551 8,261 Capital Expenditures, net (1,229,748) (1,329,618) 39,870 Net Cash Provided By (Used In) Capital and Related Activities (1,244,936) (1,229,066) 48,131 Cash Flows From Investing Activities 5,132,174 4,887,174 245,000 Purchased Investments (3,105,000) (245,000) Interest Income 278,097 146,541 131,556 Net Cash Provided By (Used In) Investing Activities 2,305,271 2,173,715 Higher interest income	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	13,226,456 (9,423,029) (953,382) 2,850,046 - (99,606)	12,186,894 (8,917,915) (954,536) 2,314,443	1,039,563 (505,114) 1,154 535,603	
Non-Operating Income (Expenses) 44,812 36,551 8,261 Capital Expenditures, net (1,289,748) (1,329,618) 39,870 Net Cash Provided By (Used In) Capital and Related Activities (1,249,30,66) 48,131 Cash Flows From Investing Activities 5,132,174 4,887,174 245,000 Purchased Investments (3,105,000) (2,465,000) (245,000) Interest Income 278,097 146,541 131,556 Net Cash Provided By (Used In) Investing Activities 2,305,271 2,173,715 131,556	CASH FLOW STATEMENT Cash Flows From Operating Activities Operating Expenses (x 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	13,226,456 (9,423,029) (953,382) 2,850,046 (99,606) (382,659)	12,186,894 (8,917,915) (954,536) 2,314,443 - (100,978) (382,538)	1,039,563 (505,114) 1,154 535,603 - 1,373 (121)	
Capital Expenditures, net (1,289,748) (1,329,618) 39,870 Net Cash Provided By (Used In) Investing Activities (1,289,748) (1,29,066) 48,131 Investments Converting To Cash 5,132,174 4,887,174 245,000 Purchased Investments (3,105,000) (245,000) Interest Income 278,097 146,541 131,556 Net Cash Provided By (Used In) Investing Activities 2,305,271 2,173,715 131,556	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 Capital Contributions Proceeds New Borrowing Interest Payments Principal Payments Net Cash Provided by (Used in) Financing Activities	13,226,456 (9,423,029) (953,382) 2,850,046 (99,606) (382,659)	12,186,894 (8,917,915) (954,536) 2,314,443 - (100,978) (382,538)	1,039,563 (505,114) 1,154 535,603 - 1,373 (121)	
Net Cash Provided By (Used In) Capital and Related Activities (1,244,936) (1,293,066) 48,131 Cash Flows From Investing Activities (1,243,936) (1,293,066) 48,131 Investments Converting To Cash (1,213,000) (245,000) Purchased Investments (3,105,000) (245,000) Interest Income 278,097 146,541 Net Cash Provided By (Used In) Investing Activities 2,305,271 2,173,715	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 Cash Flows From Financing Activities Cash Flows Hew Borrowing Interest Payments Principal Payments Net Cash Provided by (Used in) Financing Activities Cash Flows from Capital and Related Activities	13,226,456 (9,423,029) (953,382) 2,850,046 (99,606) (382,659) (482,264)	12,186,894 (8,917,915) (954,536) 2,314,443 (100,978) (382,538) (483,516)	1,039,563 (505,114) 1,154 535,603 - 1,373 (121) 1,252	
Cash Flows From Investing Activities Difference Investments Converting To Cash 5,132,174 4,887,174 245,000 Purchased Investments (3,105,000) (2,860,000) (245,000) Interest Income 278,097 146,541 131,556 Net Cash Provided By (Used In) Investing Activities 2,305,271 2,173,715 131,556	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 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 (Expense)	13,226,456 (9,423,029) (953,382) 2,850,046 - (99,606) (382,659) (482,264) 44,812	12,186,894 (8,917,915) (954,536) 2,314,443 - (100,978) (382,538) (483,516) 36,551	1,039,563 (505,114) 1,154 535,603 - 1,373 (121) 1,252 8,261	
Investments Converting To Cash 5,132,174 4,887,174 245,000 Purchased Investments (3,105,000) (2,860,000) (245,000) Interest Income 278,097 146,541 131,556 Net Cash Provided By (Used In) Investing Activities 2,305,271 2,173,715 131,556	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 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	13,226,456 (9,423,029) (953,382) 2,850,046 (99,606) (382,659) (482,264) (482,264) (1,289,748)	12,186,894 (8,917,915) (954,536) 2,314,443 (100,978) (382,538) (382,538) (382,538) (382,551) (1,329,618)	1,039,563 (505,114) 1,154 535,603 - - 1,373 (121) 1,252 8,261 39,870	
Purchased Investments (3,105,000) (2,860,000) (245,000) Interest Income 278,097 146,541 131,556 Net Cash Provided By (Used In) Investing Activities 2,305,271 2,173,715 131,556	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 Cash Flows From Financing Activities Cash Flows From Financing Activities Proceeds New Borrowing Interest 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	13,226,456 (9,423,029) (953,382) 2,850,046 (99,606) (382,659) (482,264) (482,264) (1,289,748)	12,186,894 (8,917,915) (954,536) 2,314,443 (100,978) (382,538) (382,538) (382,538) (382,551) (1,329,618)	1,039,563 (505,114) 1,154 535,603 - - 1,373 (121) 1,252 8,261 39,870	
Interest Income 278,097 146,541 131,556 Net Cash Provided By (Used In) Investing Activities 2,305,271 2,173,715 131,556	CASH FLOW STATEMENT Cash Flows From Operating Activities Operating Expenses (ex D&A) Non-Cash Working Capital Changes Net Cash Provided by (Used in) Operating Activities Capital Contributions Proceeds New Borrowing Interest Payments Principal Payments Not Cash Frow Signal Anglital Related Activities Cash Ilows from Capital and Related Activities Capital Expenditures, net Net Cash Provided by (Used in) Capital and Related Activities	13,226,456 (9,423,029) (953,382) 2,850,046 - (99,606) (382,659) (482,264) 44,812 (1,289,748) (1,244,936)	12,186,894 (8,917,915) (954,536) 2,314,443 - (100,978) (382,538) (483,516) 36,551 (1,329,618) (1,293,066)	1,039,563 (505,114) 1,154 535,603 - 1,373 (121) 1,252 8,261 39,870 48,131	
Net Cash Provided By (Used In) Investing Activities 2,305,271 2,173,715 131,556 Higher interest income	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 Capital Contributions Proceeds New Borrowing Interest Payments Principal Payments Non-Operating Income (Expenses) Capital Expenditures, net Net Cash Provided by (Used in) Capital and Related Activities Cash Flows from Capital Activities Cash Flows from Investing Activities	13,226,456 (9,423,029) (953,382) 2,850,046 (99,606) (382,659) (482,264) (44,812 (1,289,748) (1,244,936) 5,132,174	12,186,894 (8,917,915) (954,536) 2,314,443 (100,978) (382,538) (382,538) (382,551) (382,516) 36,551 (1,329,618) (1,239,066) 4,887,174	1,039,563 (505,114) 1,154 335,603 - 1,373 (121) 1,252 8,261 39,870 48,131 245,000	
	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 Cash Flows From Financing Activities Proceeds New Borrowing Interest Payments Net Cash Provided by (Used in) Financing Activities Cash Flows from Capital and Related Activities Capital Expenditures, net Net Cash Provided by (Used In) Capital and Related Activities Capital Expenditures, net Net Cash Frow Investing Activities Cash Flows From Investing Activities Investments Converting To Cash Purchased Investments	13,226,456 (9,423,029) (953,382) 2,850,046 (99,606) (382,659) (482,264) (42,264) (1,224,936) (1,224,936) 5,132,174 (3,105,000)	12,186,894 (8,917,915) (954,536) 2,314,443 (100,978) (382,538) (483,516) 36,551 (1,229,018) (1,229,0	1,039,563 (505,114) 1,154 535,603 1,373 (121) 1,252 8,261 39,870 48,131 245,000 (245,000)	
FUND NET CASH FLOWS 3 428 117 2 711 576 716 541 Higher cash from operations and higher interest income	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 Capital Contributions Proceeds New Borrowing Interest Payments Principal Payments Net Cash Provided by (Used in) Financing Activities Capital Expenditures, net Non-Operating Income (Expenses) Capital Expenditures, net Net Cash Provided By (Used In) Capital and Related Activities Investments Converting To Cash Purchased Investments Interest Income	13,226,456 (9,423,029) (953,382) 2,850,046 - (99,606) (382,659) (482,264) 44,812 (1,289,748) (1,244,936) 5,132,174 (3,105,000) 278,097	12,186,894 (8,917,915) (954,536) 2,314,443 - - - (100,978) (382,538) (483,516) 36,551 (1,329,618) (1,229,618) (1,229,666) 4,887,174 (2,860,000) 146,541	1,039,563 (505,114) 1,154 535,603	Higher net operating income
	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 Capital Contributions Proceeds New Borrowing Interest Payments Principal Payments Net Cash Provided by (Used in) Financing Activities Capital Expenditures, net Non-Operating Income (Expenses) Capital Expenditures, net Net Cash Provided By (Used In) Capital and Related Activities Investments Converting To Cash Purchased Investments Interest Income	13,226,456 (9,423,029) (953,382) 2,850,046 - (99,606) (382,659) (482,264) 44,812 (1,289,748) (1,244,936) 5,132,174 (3,105,000) 278,097	12,186,894 (8,917,915) (954,536) 2,314,443 - - - (100,978) (382,538) (483,516) 36,551 (1,329,618) (1,229,618) (1,229,666) 4,887,174 (2,860,000) 146,541	1,039,563 (505,114) 1,154 535,603	Higher net operating income

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

								City Division							
			Month					Year To Date					Full Year		
STATEMENTS OF ACTIVITIES	Actual	Q3 FC	Prior Year	FC Var	PY Var	Actual	Q3 FC	Prior Year	FC Var	PY Var	Q3 FC	Budget	Prior Year	Bud Var	PY Var
Operating Revenues:														(
User Charges	4,548,488	4,241,580	4,255,502	306,908	292,986	36,203,915	36,181,406	30,525,118	22,509	5,678,797	50,488,223	50,680,860	46,757,244	(192,637)	3,730,979
Connection & System Charges	147,949	225,530	382,684	(77,581)	(234,735)	2,740,001	2,486,189	2,545,897	253,812	194,104	4,421,699	4,096,600	8,334,971	325,099	(3,913,272)
Other Miscellaneous Revenues	3,196	1,900	5,860	1,296	(2,664)	81,057	64,677	39,670	16,381	41,387	121,197	69,300	214,662	51,897	(93,465)
Total Operating Revenues	4,699,633	4,469,010	4,644,046	230,623	55,586	39,024,973	38,732,271	33,110,685	292,702	5,914,288	55,031,119	54,846,760	55,306,877	184,359	(275,758)
Operating Expenses:															
Personnel	1,029,177	1,051,959	935,171	22,782	(94,006)	7,445,289	7,650,708	7,424,337	205,419	(20,952)	11,659,603	12,818,583	10,317,615	1,158,980	(1,341,988)
Shared Services - General & Administrative	168,786	221,090	161,556	52,304	(7,230)	1,357,730	1,560,483	1,102,785	202,753	(254,945)	2,248,803	2,197,452	1,605,755	(51,351)	(643,048)
Utilities	147,954	159,230	142,191	11,276	(5,764)	1,303,358	1,306,109	1,158,731	2,750	(144,628)	2,135,769	2,018,173	1,802,290	(117,596)	(333,479)
Materials and Supplies	203,419	278,680	207,783	75,261	4,364	1,913,918	2,056,281	1,411,428	142,363	(502,490)	3,159,541	2,621,000	2,227,858	(538,541)	(931,683)
Miscellaneous Services	143,782	248,410	205,301	104,628	61,519	1,165,312	1,231,494	1,014,035	66,182	(151,277)	2,191,704	2,112,700	1,807,096	(79,004)	(384,608)
Treatment and Transportation	-	-	-	-	-	5,220	6,950	5,625	1,730	405	14,330	14,318	11,594	(12)	(2,736)
Depreciation and Amortization	519,750	517,210	521,492	(2,540)	1,742	4,142,960	4,132,244	4,172,020	(10,716)	29,060	6,384,824	6,160,000	6,492,068	(224,824)	107,244
Major Maintenance Expenses	30,083	107,369	23,627	77,286	(6,457)	178,921	370,447	203,664	191,526	24,743	4,000,000	4,000,000	5,708,208		1,708,208
Other Miscellaneous	-	-	5,200	-	5,200	-	-	10,400	· -	10,400		· · · -	· · · ·	-	-
Total Operating Expenses	2,242,952	2,583,948	2,202,320	340,997	(40,631)	17,512,708	18,314,715	16,503,025	802,007	(1,009,683)	31,794,574	31,942,225	29,972,483	147,652	(1,822,090)
Net Operating Profit	2,456,681	1,885,062	2,441,726	571,619	14,955	21,512,265	20,417,557	16,607,660	1,094,709	4,904,605	23,236,545	22,904,535	25,334,393	332,010	(2,097,848)
Non-Operating Income (Expense)															
Interest Income	322.854	14.460	102.756	308,394	220,098	2.097.658	1,513,394	231.417	584,264	1,866,241	1,051,524	128.661	914.680	922,863	136,844
Interest (Expense)	(1,409,502)	(1,534,162)	(1,394,435)	124,660	(15,067)	(11,280,397)	(11,647,351)	(11,152,643)	366,953	(127,755)	(19,703,643)	(18,252,298)	(19,703,643)	(1,451,345)	_
Other Miscellaneous	-	-	-	-	-	-	-	-	_	-	-	-	-	-	_
Net Non-Operating Income (Expense)	(1,086,648)	(1,519,702)	(1,291,679)	433,054	205,031	(9,182,740)	(10,133,957)	(10,921,226)	951,217	1,738,486	(18,652,119)	(18,123,637)	(18,788,962)	(528,482)	136,844
Net Income (Loss)	1,370,033	365,359	1,150,047	1,004,673	219,986	12,329,526	10,283,600	5,686,434	2,045,926	6,643,091	4,584,426	4,780,898	6,545,431	(196,472)	(1,961,005)

CASH FLOW STATEMENT															
Cash Flows From Operating Activities															
Operating Revenues	4,699,633	4,469,010	4,644,046	230,623	55,586	39,024,973	38,732,271	33,110,685	292,702	5,914,288	55,031,119	54,846,760	55,306,877	184,359	(275,758)
Operating Expenses (ex D&A)	(1,693,118)	(1,959,369)	(1,657,202)	266,251	(35,916)	(13,190,827)	(13,812,024)	(12,127,341)	621,197	(1,063,486)	(21,409,749)	(21,782,225)	(23,480,415)	372,476	2,070,666
Non-Cash Working Capital Changes	2,319,067	2,318,960	1,007,025	107	1,312,042	426,583	442,324	(3,209,153)	(15,741)	3,635,736	(1,193,694)	0	(2,513,655)	(1,193,694)	1,319,960
Net Cash Provided by (Used in) Operating Activities	5,325,581	4,828,601	3,993,870	496,980	1,331,712	26,260,729	25,362,571	17,774,191	898,158	8,486,538	32,427,675	33,064,535	29,312,807	(636,859)	3,114,868
Cash Flows From Financing Activities															
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds New Borrowing	-	-	-	-	-	1,371,118	1,400,000	-	(28,882)	1,371,118	1,400,000	1,200,000	-	200,000	1,400,000
Interest Payments	728	-	-	728	728	(5,740,965)	(5,813,938)	(5,755,505)	72,973	14,540	(11,788,844)	(11,788,844)	(11,670,361)	-	(118,483)
Principal Payments	5,215	-	-	5,215	5,215	(5,111)	-	-	(5,111)	(5,111)	(3,342,077)	(3,342,077)	(2,514,642)	0	(827,435)
Net Cash Provided by (Used in) Financing Activities	5,943	-	-	5,943	5,943	(4,374,958)	(4,413,938)	(5,755,505)	38,979	1,380,547	(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	(2,106,415)	(2,105,442)	(856,681)	(973)	(1,249,734)	(6,014,978)	(6,034,385)	(4,604,810)	19,407	(1,410,167)	(15,185,750)	(15,191,000)	(11,946,618)	5,250	(3,239,132)
Net Cash Provided By (Used In) Capital and Related Activities	(2,106,415)	(2,105,442)	(856,681)	(973)	(1,249,734)	(6,695,568)	(6,714,975)	(5,248,135)	19,407	(1,447,432)	(16,546,930)	(16,591,000)	(13,233,269)	44,070	(3,313,661)
Cash Flows From Investing Activities															
Investments Converting To Cash	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Invesments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income	322,854	14,460	102,756	308,394	220,098	2,097,658	1,513,394	231,417	584,264	1,866,241	1,051,524	128,661	914,680	922,863	136,844
Net Cash Provided By (Used In) Investing Activities	322,854	14,460	102,756	308,394	220,098	2,097,658	1,513,394	231,417	584,264	1,866,241	1,051,524	128,661	914,680	922,863	136,844
FUND NET CASH FLOWS	3,547,963	2,737,619	3,239,944	810,344	308,019	17,287,861	15,747,053	7,001,968	1,540,809	10,285,893	3,201,348	2,671,275	2,809,215	530,073	392,132
DEBT SERVICE RATIO															
Debt Service Ratio (Indenture Based)															
User Charges	4,548,488	4,241,580	4,255,502	306,908	292,986	36,203,915	36,181,406	30,525,118	22,509	5,678,797	50,488,223	50,680,860	46,757,244	(192,637)	3,730,979
Operating Expenses (Cash Based)	(1,723,201)	(2,066,738)	(1,680,828)	343,537	(42,373)	(13,369,748)	(14,182,471)	(12,331,005)	812,723	(1,038,743)	(21,409,749)	(21,782,225)	(17,772,207)	372,476	(3,637,542)
Interest Income	322.854	14,460	102,756	308.394	220,098	2.097.658	1,513,394	231.417	584,264	1,866,241	1.051.524	128.661	914.680	922,863	136,844
Annual Lease Payment (City)	(113,432)	(113,432)	(107,221)	-	(6,211)	(907,453)	(907,453)	(857,767)		(49,686)	(1,361,180)	(1,400,000)	(1,286,651)	38,820	(74,529)
Annual Lease Layment (erty)	(113,432)	(113,432)	(107,221)		(0,211)	(507,453)	(557,453)	(057,707)		(+5,080)	(1,301,180)	(1,400,000)	(1,200,001)	58,820	(7+,323)

2,550,865

7,859,230

2,228,051

10,087,281

2.49

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827,435

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(0.42)

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68,953

78,827

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(237,399) 227,101

Annual Lease Payment (City) Non-Operating Revenues (Expenses) Cash Available For Debt Service Interest Paid

151,145 3,185,854

982,404

278,506

2.53

1,260,910

227,430

982,404

278,506

1,260,910

1.83

388,544

972,530

209,554

2.50

1,182,084

(76,285) 882,553

0.70

Debt Retirement (Principal Payments) Total Debt Service

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

I

STATEMENTS OF ACTIVITIES	Actual	Q3 FC	FC Var	Comments
Operating Revenues:	Actual	U3 FC	FC Var	Comments
				Higher residential/commercial/industrial revenues mostly offset by lower municipal revenues and lower
User Charges	36,203,915	36,181,406	22,509	revenue from purchased water
Connection & System Charges	2,740,001	2,486,189	253,812	Higher tapping fees
Other Miscellaneous Revenues	81,057	64,677	16,381	
Total Operating Revenues	39,024,973	38,732,271	292,702	Slightly favorable user charge variance along with higher tapping fees
Operating Expenses:				
Personnel	7,445,289	7,650,708	205,419	
Shared Services - General & Administrative Utilities	1,357,730	1,560,483	202,753	
	1,303,358	1,306,109	2,750	
Materials and Supplies Miscellaneous Services	1,913,918 1,165,312	2,056,281 1,231,494	142,363 66,182	
Treatment and Transportation	5,220	6,950	1,730	
Depreciation and Amortization	4,142,960	4,132,244	(10,716)	
Major Maintenance Expenses	4,142,980	4,132,244 370,447	191,526	
Other Miscellaneous	1/0,521	5/0,44/	151,320	
Total Operating Expenses	17,512,708	18,314,715	802,007	Lower spending across the board on discretionary cateegories
	17,512,700	10,314,713	002,007	Lower spending across the board on discretionary categories
Net Operating Profit	21,512,265	20,417,557	1,094,709	Higher operating revenues along with lower operating expenses
Non-Operating Income (Expense)				
Interest Income	2,097,658	1,513,394	584,264	
Interest (Expense)	(11,280,397)	(11,647,351)	366,953	
Other Miscellaneous	-	-	-	
Net Non-Operating Income (Expense)	(9,182,740)	(10,133,957)	951,217	Higher interest income and lower interest expense
	40.000.506			Ninkan water water water ideally formally formation with
Net Income (Loss)	12,329,526	10,283,600	2,045,926	Higher net operating profit aided by favorable financial activity
CASH FLOW STATEMENT				
Cash Flows From Operating Activities				
Operating Revenues	39,024,973	38,732,271	292,702	
Operating Expenses (ex D&A)	(13,190,827)	(13,812,024)	621,197	
Non-Cash Working Capital Changes	426,583	442,324	(15,741)	
Net Cash Provided by (Used in) Operating Activities	26,260,729	25,362,571	898,158	Higher net operating income
Cash Flows From Financing Activities	20,200,725	20,002,071	050,150	
Capital Contributions	-	-	-	
Proceeds New Borrowing	1,371,118	1,400,000	(28,882)	
Interest Payments	(5,740,965)	(5,813,938)	72,973	
Principal Payments	-	-	-	
Net Cash Provided by (Used in) Financing Activities	(4,369,847)	(4,413,938)	44,091	
Cash Flows from Capital and Related Activities				
Non-Operating Income (Expenses)	(5,111)	-	(5,111)	
Capital Expenditures, net	(6,014,978)	(6,034,385)	19,407	
Net Cash Provided By (Used In) Capital and Related Activities	(6,020,089)	(6,034,385)	14,296	
Cash Flows From Investing Activities				
Investments Converting To Cash	-	-	-	
Purchased Invesments	-	-	-	
Interest Income	2,097,658	1,513,394	584,264	
Net Cash Provided By (Used In) Investing Activities	2,097,658	1,513,394	584,264	Higher interest income
	17.000.451	10 427 642	1 540 000	Ligher each from an excitions along with higher interact income
FUND NET CASH FLOWS	17,968,451	16,427,643	1,540,809	Higher cash from operations along with higher interest income

City Division

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

		Subur Wat				Suburi Wastew				City Divisi				Tot	al	
	8/31/2023 Actual	2023	2023	2022 Actual	8/31/2023 Actual	2023 Forecast	2023 Budget	2022 Actual	8/31/2023 Actual	2023 Forecast	2023	2022 Actual	8/31/2023 Actual	2023 Forecast	2023 Budget	2022 Actual
Cash	Actual	Forecast	Budget	Actual	Actual	FUIECast	Budget	Actual	Actual	FORECASE	Budget	Actual	Actual	FOIELdSL	Budget	Actual
Operating																
Unrestricted Restricted	3,382,387	9,314,378	7,075,935	5,207,096	800,562	3,152,590	4,964,460	900,454	18,900,216 26,832,583	12,209,363 25,438,613	23,660,027 18,916,156	9,008,015 25,794,847	22,587,768 26,832,583	24,676,331 25,438,613	35,700,423 18,916,156	15,115,564 25,794,847
Total Operating	3,382,387	9,314,378	7,075,935	5,207,096	800,562	3,152,590	4,964,460	900,454	45,732,800	37,647,976	42,576,183	34,802,862	49,420,352	50,114,944	54,616,578	40,910,412
Capital																
Unrestricted	7,306,896	321,054	319,718	321,054	10,388,992	6,862,722	5,955,385	6,862,722	3,467,729	3,022,601	3,022,601	3,022,601	21,163,617	10,206,378	9,297,704	10,206,378
Restricted	-	-	-	-	340,416	338,677	338,360	338,677	7,530,619	7,500,035	7,500,035	7,500,035	7,871,035	7,838,712	7,838,396	7,838,712
Total Capital	7,306,896	321,054	319,718	321,054	10,729,409	7,201,399	6,293,745	7,201,399	10,998,347	10,522,636	10,522,636	10,522,636	29,034,652	18,045,090	17,136,099	18,045,090
Other Restricted																
Debt Reserves	1,671,311	1,656,568	1,648,569	1,656,568	-	-	-	-	33,829,360	28,335,482	28,976,677	27,979,247	35,500,671	29,992,050	30,625,246	29,635,815
Escrow Total Other Restricted	- 1,671,311	1,656,568	- 1,648,569	- 1,656,568	-	-	-	-	33,829,360	- 28,335,482	28,976,677	27,979,247	35.500.671	29,992,050	30,625,246	29,635,815
Total Cash	12,360,594	11,292,000	9,044,222	7,184,718	11,529,970	10,353,989	11,258,205	8,101,853	90,560,507	76,506,094	82,075,496	73,304,746	113,955,675	98,152,083	102,377,924	88,591,317
Investments																
Operating																
Unrestricted	1,942,011	1,944,885	1,975,123	1,944,885	6,898,313	7,084,095	6,977,548	8,866,269	-	-	-	-	8,840,324	9,028,980	8,952,671	10,811,154
Restricted Total Operating	1,942,011	1.944.885	1,975,123	- 1,944,885	6,898,313	7,084,095	6,977,548	8,866,269	-		-	-	8.840.324	9,028,980	8,952,671	10,811,154
				1. 1		1							.,,.	.,,.		
Capital																
Unrestricted Restricted	1,048,202	1,000,184	1,000,000	1,000,184	-					-	-	-	1,048,202	1,000,184	1,000,000	1,000,184
Total Capital	1,048,202	1,000,184	1,000,000	1,000,184	-	-	=	-	-	-	-	-	1,048,202	1,000,184	1,000,000	1,000,184
Other Restricted																
Debt Reserves	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Escrow	466,324	218,888	295,372	218,888	56,668		-	-	32,100	32,090	-	32,090	555,092	250,978	295,372	250,978
Total Other Restricted	466,324	218,888	295,372	218,888	56,668	-	-	-	32,100	32,090	-	32,090	555,092	250,978	295,372	250,978
Total Investments	3,456,536	3,163,957	3,270,496	3,163,957	6,954,981	7,084,095	6,977,548	8,866,269	32,100	32,090	-	32,090	10,443,618	10,280,142	10,248,043	12,062,316
				10.010.000	10 101 001			10.000.000					101 000 000			100 000 000
Total Cash and Investments	15,817,131	14,455,957	12,314,718	10,348,675	18,484,951	17,438,084	18,235,753	16,968,122	90,592,607	76,538,184	82,075,496	73,336,835	124,399,293	108,432,225	112,625,967	100,653,633
Summary																
Cash																
Unrestricted Restricted	10,689,283 1.671.311	9,635,432 1.656,568	7,395,653 1.648,569	5,528,150 1,656,568	11,189,554 340.416	10,015,312 338.677	10,919,845 338,360	7,763,176 338.677	22,367,945 68,192,562	15,231,964 61.274.130	26,682,628 55.392.868	12,030,616 61,274,130	43,751,385 70,204,290	34,882,709 63.269.375	44,998,126 57.379.797	25,321,942 63,269,375
Total Cash	12,360,594	11,292,000	9,044,222	7,184,718	11,529,970	10,353,989	11,258,205	8,101,853	90,560,507	76,506,094	82,075,496	73,304,746	113,955,675	98,152,083	102,377,924	88,591,317
	/= = = = = = = = = = = = = = = = = = =		-,,	.,				0,200,000		,,		, ,		,,		
Investments			0.075.400	2.045.050	6 000 040	7 004 005							0.000 505		0.050.674	
Unrestricted Restricted	2,990,213 466,324	2,945,069 218.888	2,975,123 295,372	2,945,069 218,888	6,898,313 56,668	7,084,095	6,977,548	8,866,269	32.100	- 32.090	-	32,090	9,888,526 555,092	10,029,164 250,978	9,952,671 295,372	11,811,338 250,978
Total Investments	3,456,536	3,163,957	3,270,496	3,163,957	6,954,981	7,084,095	6,977,548	8,866,269	32,100	32,090	-	32,090	10,443,618	10,280,142	10,248,043	12,062,316
Total Cash and Investments	15,817,131	14,455,957	12,314,718	10,348,675	18,484,951	17,438,084	18,235,753	16,968,122	90,592,607	76,538,184	82,075,496	73,336,835	124,399,293	108,432,225	112,625,967	100,653,633

IGUST 2023			Gross	Date of	Date	Net Rate
Fund	Bank	Location	Amount	Purchase	Due	%

NONE

CERTIFICATES OF DEPOSIT

DEVELOPMENT ACTIVITY

Water system construction is occurring in the following developments: 7034 Ambassador Drive -Warehouse, UMT 8323/8449 Congdon Hill Drive, 2 industrial lots with warehouses, LMT ABE Doors & Windows Redevelopment, I commercial lot, LMT Chick-Fil-A Building redesign exsisting 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, UMiIT & Emmaus 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 Madison Village at Penn's View, 66 manufactured homes, 1 lot, water and sewer, LynnT Mosser Road 10 Townhouses, UMT Mountain View Estates, 27 residential units (sfd), LMT Parkland Crossings Main Extension 144 Town homes UMT Sauerkraut Lane Extension, Roadway & water line extension, LMT Trexler Point (Towns at Schaefer Run) 128 Townhouses UMT Wrenfield Townhouses 98 Townhomes UMT 3369 Rt 100 Neighborhood Hospital & Medical Offices, 1 commercial lot, LMT

Water system plans are being reviewed for the following developments:

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 Fallbrooke Residential Subdivision, 90 sf residential units, UMT Fields at Emmaus 78 Town Homes, UMT Glenlivet Drive West Main extension and subdivision Grant Street Townes, 18 Townhouse, WT Heidelberg Heights 10 Townhouses water ext on lot septic, HH Hidden Meadows - Phase 3, 20 townhouse units, UMT Lehigh Valley Town Center, Mixed use development, UMT 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 Raising Canes 1 commercial lot LMT water 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 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 Trexlertown Retail Center-UMT gas station, carwash 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 V Parkland 9230 Long Lane, 16 Single family homes, UMT.

Sewage Facilities Planning Modules Reviewed in Prior Month:

827-829 West Linden Street	827-829 W Linden St	Allentown	1,666
Adult Daycare	3241 Hamilton Ave	SWT	340
3048 Washington St	3048 Washington St (Whitehall)	CWSA	215