











































**LEHIGH COUNTY AUTHORITY  
FINANCIAL STATEMENTS  
OCTOBER 2024**

**LEHIGH COUNTY AUTHORITY  
YTD SUMMARY SCORESHEET  
OCTOBER 2024**

|                                      | <u>Sub W</u>  | <u>Sub WW</u>  | <u>City</u>   |
|--------------------------------------|---|--|---|
| YTD Net income >0                    |    |    |    |
| YTD Net income >= FC                 |    |    |    |
| YTD Cash Flow >0                     |    |    |    |
| YTD Cash Flow >= FC                  |    |    |    |
| YTD DSCR >= FC                       |    |    |    |
| YTD DSCR >= 1.20                     |    |    |    |
| YTD Operating Ratio >= 1.00          |    |    |    |
| YTD Operating Ratio >= Budget Target |    |    |    |
| YTD Days Cash on Hand >= 180.0       |    |    |    |
| YTD Operating Revenues >= FC         |  |  |  |
| YTD Operating Expenses <= FC         |  |  |  |
| FY FC Net Income >= Budget           |  |  |  |
| FY FC Cash Flows >=Budget            |  |  |  |
| FY FC DSCR >= Budget                 |  |  |  |
| TOTAL GREEN                          | <u><u>12</u></u>  | <u><u>9</u></u>  | <u><u>12</u></u>  |

LEHIGH COUNTY AUTHORITY  
 FINANCIAL STATEMENTS - SUMMARY  
 For the Period Ended October 31, 2024

|                                    | 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      |
| <b>Income Statement</b>            |                                   |             |            |           |             |              |             |            |            |             |             |             |            |            |             |
| Suburban Water                     | 139,404                           | (74,626)    | 388,815    | 214,030   | (249,411)   | 2,229,613    | 1,792,510   | 3,090,422  | 437,103    | (860,809)   | 2,742,377   | 2,019,922   | 8,266,955  | 722,455    | (5,524,577) |
| Suburban Wastewater                | (100,670)                         | (260,546)   | (150,528)  | 159,876   | 49,858      | (383,758)    | (1,663,665) | (343,245)  | 1,279,907  | (40,512)    | (1,031,583) | (1,632,719) | (334,302)  | 601,136    | (697,281)   |
| City Division                      | 3,230,449                         | 2,215,713   | (554,810)  | 1,014,736 | 3,785,259   | 14,428,927   | 9,035,483   | 13,737,259 | 5,393,445  | 691,669     | 16,450,508  | 14,844,627  | 7,787,339  | 1,605,881  | 8,663,170   |
| Total LCA                          | 3,269,184                         | 1,880,542   | (316,522)  | 1,388,642 | 3,585,706   | 16,274,783   | 9,164,328   | 16,484,436 | 7,110,455  | (209,653)   | 18,161,303  | 15,231,830  | 15,719,991 | 2,929,473  | 2,441,312   |
| <b>Cash Flow Statement</b>         |                                   |             |            |           |             |              |             |            |            |             |             |             |            |            |             |
| Suburban Water                     | (819,030)                         | (2,679,750) | 104,215    | 1,860,720 | (923,245)   | 4,043,501    | 2,903,125   | 5,621,446  | 1,140,376  | (1,577,945) | 3,042,939   | 1,446,849   | 3,429,573  | 1,596,090  | (386,634)   |
| Suburban Wastewater                | 30,862                            | (698,300)   | 1,378,474  | 729,162   | (1,347,612) | (2,579,168)  | (4,661,625) | 5,855,712  | 2,082,458  | (8,434,879) | 5,533,254   | 347,045     | 4,298,204  | 5,186,209  | 1,235,050   |
| City Division                      | 1,757,658                         | (329,507)   | 1,241,348  | 2,087,166 | 516,310     | 67,632,347   | 55,441,872  | 20,324,095 | 12,190,475 | 47,308,252  | 55,769,738  | 2,940,507   | 13,827,652 | 52,829,231 | 41,942,086  |
| Total LCA                          | 969,490                           | (3,707,558) | 2,724,037  | 4,677,048 | (1,754,547) | 69,096,680   | 53,683,371  | 31,801,252 | 15,413,309 | 37,295,428  | 64,345,931  | 4,734,400   | 21,555,429 | 59,611,531 | 42,790,502  |
| <b>Debt Service Coverage Ratio</b> |                                   |             |            |           |             |              |             |            |            |             |             |             |            |            |             |
| Suburban Water                     | 2.68                              | 1.30        | 3.21       | 1.38      | (0.52)      | 2.27         | 1.92        | 2.46       | 0.35       | (0.19)      | 2.24        | 1.96        | 3.97       | 0.28       | (1.72)      |
| Suburban Wastewater                | 4.88                              | 2.88        | 6.14       | 1.99      | (1.26)      | 5.51         | 3.99        | 8.19       | 1.52       | (2.68)      | 5.16        | 4.67        | 9.02       | 0.50       | (3.85)      |
| City Division                      | 3.83                              | 2.93        | 1.09       | 0.90      | 2.74        | 2.36         | 1.98        | 2.75       | 0.38       | (0.39)      | 2.47        | 2.13        | 2.38       | 0.33       | 0.08        |





LEHIGH COUNTY AUTHORITY  
VARIANCE ANALYSIS - YTD  
For the Period Ended October 31, 2024

| Suburban - Water                           |                   |                   |                |  |
|--|-------------------|-------------------|----------------|--|
| STATEMENTS OF ACTIVITIES                   | Actual            | Q3 FC             | FC Var         | Comments   |
| <b>Operating Revenues:</b>                 |                   |                   |                |  |
| User Charges                               | 14,682,754        | 14,647,807        | 34,947         |  |
| Connection & System Charges                | 705,433           | 634,323           | 71,110         | Higher supply tapping fees   |
| Other Miscellaneous Revenues               | 110,222           | 116,223           | (6,001)        |  |
| <b>Total Operating Revenues</b>            | <b>15,498,408</b> | <b>15,398,353</b> | <b>100,056</b> | <b>Higher user charges and higher tapping fees</b>                         |
| <b>Operating Expenses:</b>                 |                   |                   |                |  |
| Personnel                                  | 3,350,672         | 3,878,953         | 528,281        |  |
| Shared Services - General & Administrative | 718,811           | 847,732           | 128,921        |  |
| Utilities                                  | 429,856           | 425,145           | (4,711)        |  |
| Materials and Supplies                     | 677,564           | 800,391           | 122,828        |  |
| Miscellaneous Services                     | 4,384,029         | 4,176,850         | (207,180)      |  |
| Treatment and Transportation               | -                 | -                 | -              |  |
| Depreciation and Amortization              | 2,977,873         | 2,526,868         | (451,005)      |  |
| Major Maintenance Expenses                 | -                 | -                 | -              |  |
| Other Miscellaneous                        | -                 | -                 | -              |  |
| <b>Total Operating Expenses</b>            | <b>12,538,804</b> | <b>12,655,939</b> | <b>117,135</b> | <b>Favorable discretionary spending somewhat offset by higher D&amp;A</b>  |
| <b>Net Operating Profit</b>                | <b>2,959,604</b>  | <b>2,742,414</b>  | <b>217,191</b> | <b>Higher operating revenues aided by lower operating expenses</b>         |
| <b>Non-Operating Income (Expense)</b>      |                   |                   |                |  |
| Interest Income                            | 541,991           | 202,315           | 339,676        |  |
| Interest (Expense)                         | (1,270,426)       | (1,159,590)       | (110,837)      |  |
| Other Miscellaneous                        | (1,556)           | 7,371             | (8,927)        |  |
| <b>Net Non-Operating Income (Expense)</b>  | <b>(729,991)</b>  | <b>(949,904)</b>  | <b>219,913</b> | <b>Higher interest income partially offset by higher interest expense</b>  |
| <b>Net Income (Loss)</b>                   | <b>2,229,613</b>  | <b>1,792,510</b>  | <b>437,103</b> | <b>Higher net operating income along with favorable financial activity</b> |

**CASH FLOW STATEMENT**

|  |                    |                    |                  |   |
|--|--------------------|--------------------|------------------|---|
| <b>Cash Flows From Operating Activities</b>                          |                    |                    |                  |   |
| Operating Revenues   | 15,498,408         | 15,398,353         | 100,056          |   |
| Operating Expenses (ex D&A)  | (9,560,931)        | (10,129,071)       | 568,140          |   |
| Non-Cash Working Capital Changes                                     | (1,305,159)        | (1,317,689)        | 12,530           |   |
| <b>Net Cash Provided by (Used in) Operating Activities</b>           | <b>4,632,318</b>   | <b>3,951,592</b>   | <b>680,726</b>   | <b>Higher operating revenues and lower operating expenses</b>   |
| <b>Cash Flows From Financing Activities</b>                          |                    |                    |                  |   |
| Capital Contributions  | -                  | -                  | -                |   |
| Proceeds New Borrowing   | 5,241,371          | 5,241,371          | -                |   |
| Interest Payments  | (623,309)          | (662,447)          | 39,138           |   |
| Principal Payments   | (70,344)           | (68,503)           | (1,841)          |   |
| <b>Net Cash Provided by (Used in) Financing Activities</b>           | <b>4,547,718</b>   | <b>4,510,421</b>   | <b>37,297</b>    | <b>Lower debt service</b>   |
| <b>Cash Flows from Capital and Related Activities</b>                |                    |                    |                  |   |
| Non-Operating Income (Expenses)                                      | (1,556)            | 7,371              | (8,927)          |   |
| Capital Expenditures, net  | (5,921,971)        | (6,013,575)        | 91,604           |   |
| <b>Net Cash Provided By (Used In) Capital and Related Activities</b> | <b>(5,923,527)</b> | <b>(6,006,203)</b> | <b>82,677</b>    | <b>Slightly lower capex</b>   |
| <b>Cash Flows From Investing Activities</b>                          |                    |                    |                  |   |
| Investments Converting To Cash                                       | 735,000            | 735,000            | -                |   |
| Purchased Investments  | (490,000)          | (490,000)          | -                |   |
| Interest Income  | 541,991            | 202,315            | 339,676          |   |
| <b>Net Cash Provided By (Used In) Investing Activities</b>           | <b>786,991</b>     | <b>447,315</b>     | <b>339,676</b>   | <b>Higher interest income</b>   |
| <b>FUND NET CASH FLOWS</b>   | <b>4,043,501</b>   | <b>2,903,125</b>   | <b>1,140,376</b> | <b>Higher cash from operating activities along with lower debt service and higher interest income additionally aided by lower capex</b> |



LEHIGH COUNTY AUTHORITY  
VARIANCE ANALYSIS - YTD  
For the Period Ended October 31, 2024

| Suburban - Wastewater  |                    |                    |                  |  |
|--|--------------------|--------------------|------------------|--|
| STATEMENTS OF ACTIVITIES   | Actual             | Q3 FC              | FC Var           | Comments   |
| <b>Operating Revenues:</b>   |                    |                    |                  |  |
| User Charges   | 16,236,335         | 15,989,453         | 246,882          |  |
| Connection & System Charges  | 1,333,547          | 1,032,402          | 301,144          |  |
| Other Miscellaneous Revenues   | 330                | 1,468              | (1,138)          |  |
| <b>Total Operating Revenues</b>                                      | <b>17,570,212</b>  | <b>17,023,324</b>  | <b>546,888</b>   | <b>Higher user charges along with higher tapping fees</b>  |
| <b>Operating Expenses:</b>   |                    |                    |                  |  |
| Personnel  | 1,393,528          | 1,563,844          | 170,316          |  |
| Shared Services - General & Administrative                           | 298,242            | 341,844            | 43,602           |  |
| Utilities  | 237,049            | 266,397            | 29,348           |  |
| Materials and Supplies   | 311,657            | 378,421            | 66,763           |  |
| Miscellaneous Services   | 5,844,922          | 6,175,859          | 330,937          |  |
| Treatment and Transportation   | 4,566,966          | 4,492,341          | (74,625)         |  |
| Depreciation and Amortization  | 5,755,377          | 5,495,662          | (259,715)        |  |
| Major Maintenance Expenses   | -                  | -                  | -                |  |
| Other Miscellaneous  | -                  | -                  | -                |  |
| <b>Total Operating Expenses</b>                                      | <b>18,407,741</b>  | <b>18,714,367</b>  | <b>306,626</b>   | <b>Lower discretionary spending across the board</b>   |
| <b>Net Operating Profit</b>  | <b>(837,530)</b>   | <b>(1,691,044)</b> | <b>853,514</b>   | <b>Higher operating revenues along with lower operating expenses</b>   |
| <b>Non-Operating Income (Expense)</b>                                |                    |                    |                  |  |
| Interest Income  | 531,147            | 214,728            | 316,419          |  |
| Interest (Expense)   | (119,857)          | (144,783)          | 24,926           |  |
| Other Miscellaneous  | 42,482             | (42,566)           | 85,049           |  |
| <b>Net Non-Operating Income (Expense)</b>                            | <b>453,772</b>     | <b>27,379</b>      | <b>426,393</b>   | <b>Higher interest income</b>  |
| <b>Net Income (Loss)</b>   | <b>(383,758)</b>   | <b>(1,663,665)</b> | <b>1,279,907</b> | <b>Higher income from operating activities aided by higher interest income</b>   |
| <b>CASH FLOW STATEMENT</b>   |                    |                    |                  |  |
| <b>Cash Flows From Operating Activities</b>                          |                    |                    |                  |  |
| Operating Revenues   | 17,570,212         | 17,023,324         | 546,888          |  |
| Operating Expenses (ex D&A)  | (12,652,365)       | (13,218,706)       | 566,341          |  |
| Non-Cash Working Capital Changes                                     | (2,411,551)        | (2,411,476)        | (75)             |  |
| <b>Net Cash Provided by (Used in) Operating Activities</b>           | <b>2,506,296</b>   | <b>1,393,142</b>   | <b>1,113,154</b> | <b>Higher operating revenues and lower operating expenses</b>  |
| <b>Cash Flows From Financing Activities</b>                          |                    |                    |                  |  |
| Capital Contributions  | -                  | -                  | -                |  |
| Proceeds New Borrowing   | -                  | -                  | -                |  |
| Interest Payments  | (115,102)          | (143,375)          | 28,273           |  |
| Principal Payments   | (491,235)          | (736,342)          | 245,107          |  |
| <b>Net Cash Provided by (Used in) Financing Activities</b>           | <b>(606,337)</b>   | <b>(879,717)</b>   | <b>273,380</b>   | <b>Lower debt service</b>  |
| <b>Cash Flows from Capital and Related Activities</b>                |                    |                    |                  |  |
| Non-Operating Income (Expenses)                                      | 42,482             | (42,566)           | 85,049           |  |
| Capital Expenditures, net  | (5,541,755)        | (5,346,212)        | (195,544)        |  |
| <b>Net Cash Provided By (Used In) Capital and Related Activities</b> | <b>(5,499,273)</b> | <b>(5,388,778)</b> | <b>(110,495)</b> | <b>Higher capex</b>  |
| <b>Cash Flows From Investing Activities</b>                          |                    |                    |                  |  |
| Investments Converting To Cash                                       | 2,408,000          | 738,000            | 1,670,000        |  |
| Purchased Investments  | (1,919,000)        | (739,000)          | (1,180,000)      |  |
| Interest Income  | 531,147            | 214,728            | 316,419          |  |
| <b>Net Cash Provided By (Used In) Investing Activities</b>           | <b>1,020,147</b>   | <b>213,728</b>     | <b>806,419</b>   | <b>Favorable investment activity</b>   |
| <b>FUND NET CASH FLOWS</b>   | <b>(2,579,168)</b> | <b>(4,661,625)</b> | <b>2,082,458</b> | <b>Higher cash generated by operations, lower debt service and favorable investing activity partially offset by higher capex</b> |





LEHIGH COUNTY AUTHORITY  
 VARIANCE ANALYSIS - YTD  
 For the Period Ended October 31, 2024

**STATEMENTS OF ACTIVITIES**

**Operating Revenues:**

|                              |            |            |           |   |
|------------------------------|------------|------------|-----------|---|
| User Charges                 | 48,335,949 | 48,220,099 | 115,849   | Higher residential/Commercial/Industrial revenues |
| Connection & System Charges  | 2,394,438  | 2,646,095  | (251,657) | Lower developer reimbursement                     |
| Other Miscellaneous Revenues | 203,250    | 60,580     | 142,671   |   |

**Total Operating Revenues**

| City Division                              |                     |                     |                  |   |
|--|---------------------|---------------------|------------------|---|
|  | Actual              | Q3 FC               | FC Var           | Comments  |
| <b>Total Operating Revenues</b>            | <b>50,933,637</b>   | <b>50,926,774</b>   | <b>6,863</b>     | Higher user charges and other miscellaneous partially offset by lower developer reimbursement |
| <b>Operating Expenses:</b>                 |                     |                     |                  |   |
| Personnel                                  | 9,398,156           | 11,308,627          | 1,910,471        |   |
| Shared Services - General & Administrative | 1,870,037           | 1,952,920           | 82,882           |   |
| Utilities                                  | 1,612,918           | 1,512,363           | (100,555)        |   |
| Materials and Supplies                     | 2,660,719           | 2,577,291           | (83,427)         |   |
| Miscellaneous Services                     | 1,625,703           | 1,648,321           | 22,617           |   |
| Treatment and Transportation               | 5,656               | 5,263               | (393)            |   |
| Depreciation and Amortization              | 5,155,610           | 4,867,654           | (287,956)        |   |
| Major Maintenance Expenses                 | 27,802              | 12,369              | (15,433)         |   |
| Other Miscellaneous                        | -                   | -                   | -                |   |
| <b>Total Operating Expenses</b>            | <b>22,356,602</b>   | <b>23,884,808</b>   | <b>1,528,205</b> | Lower labor & G&A with other discretionary spending a little unfavorable                      |
| <b>Net Operating Profit</b>                | <b>28,577,034</b>   | <b>27,041,966</b>   | <b>1,535,068</b> | Higher operating revenue along with lower operating expenses                                  |
| <b>Non-Operating Income (Expense)</b>      |                     |                     |                  |   |
| Interest Income                            | 4,782,865           | 1,430,746           | 3,352,119        |   |
| Interest (Expense)                         | (13,523,585)        | (14,040,147)        | 516,562          |   |
| Other Miscellaneous                        | (5,407,387)         | (5,397,083)         | (10,304)         |   |
| <b>Net Non-Operating Income (Expense)</b>  | <b>(14,148,107)</b> | <b>(18,006,484)</b> | <b>3,858,377</b> | Higher interest income  |
| <b>Net Income (Loss)</b>                   | <b>14,428,927</b>   | <b>9,035,483</b>    | <b>5,393,445</b> | Higher net income from operating activities aided by higher interest income                   |

**CASH FLOW STATEMENT**

**Cash Flows From Operating Activities**

|                                  |              |              |           |  |
|----------------------------------|--------------|--------------|-----------|--|
| Operating Revenues               | 50,933,637   | 50,926,774   | 6,863     |  |
| Operating Expenses (ex D&A)      | (17,173,190) | (19,004,784) | 1,831,594 |  |
| Non-Cash Working Capital Changes | (3,690,193)  | (3,717,743)  | 27,551    |  |

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

**Cash Flows From Financing Activities**

|                        |             |             |           |  |
|------------------------|-------------|-------------|-----------|--|
| Capital Contributions  | -           | -           | -         |  |
| Proceeds New Borrowing | 55,000,000  | 55,000,000  | -         |  |
| Interest Payments      | (4,338,698) | (6,541,908) | 2,203,210 |  |
| Principal Payments     | (744,334)   | (5,589,539) | 4,845,205 |  |

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

**Cash Flows from Capital and Related Activities**

|                                 |              |              |             |  |
|---------------------------------|--------------|--------------|-------------|--|
| Non-Operating Income (Expenses) | (5,407,387)  | (6,705,307)  | 1,297,920   |  |
| Capital Expenditures, net       | (11,730,353) | (10,356,367) | (1,373,986) |  |

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

**Cash Flows From Investing Activities**

|                                |           |           |           |  |
|--------------------------------|-----------|-----------|-----------|--|
| Investments Converting To Cash | -         | -         | -         |  |
| Purchased Investments          | -         | -         | -         |  |
| Interest Income                | 4,782,865 | 1,430,746 | 3,352,119 |  |

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

**FUND NET CASH FLOWS**

|  |                     |                     |                   |   |
|--|---------------------|---------------------|-------------------|---|
| <b>Net Cash Provided by (Used in) Operating Activities</b>           | <b>30,070,254</b>   | <b>28,204,246</b>   | <b>1,866,008</b>  | Higher operating revenues along with lower operating expenses   |
| <b>Net Cash Provided by (Used in) Financing Activities</b>           | <b>49,916,968</b>   | <b>42,868,553</b>   | <b>7,048,415</b>  | Favorable debt service  |
| <b>Net Cash Provided by (Used In) Capital and Related Activities</b> | <b>(17,137,740)</b> | <b>(17,061,674)</b> | <b>(76,067)</b>   | Higher capex  |
| <b>Net Cash Provided by (Used In) Investing Activities</b>           | <b>4,782,865</b>    | <b>1,430,746</b>    | <b>3,352,119</b>  | Higher interest income  |
| <b>FUND NET CASH FLOWS</b>   | <b>67,632,347</b>   | <b>55,441,872</b>   | <b>12,190,475</b> | Higher cash from operating activities along with lower debt service and higher interest income partially offset by higher capex |

LEHIGH COUNTY AUTHORITY  
 CASH & INVESTMENT SUMMARY  
 For the Period Ended October 31, 2024

|                                   | Suburban Water     |                   |                   |                   | Suburban Wastewater |                   |                   |                   | City Division      |                    |                   |                   | Total              |                    |                    |                    |
|-----------------------------------|--------------------|-------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|--------------------|--------------------|-------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
|                                   | 10/31/2024 Actual  | 2024 Forecast     | 2024 Budget       | 2023 Actual       | 10/31/2024 Actual   | 2024 Forecast     | 2024 Budget       | 2023 Actual       | 10/31/2024 Actual  | 2024 Forecast      | 2024 Budget       | 2023 Actual       | 10/31/2024 Actual  | 2024 Forecast      | 2024 Budget        | 2023 Actual        |
| <b>Cash</b>                       |                    |                   |                   |                   |                     |                   |                   |                   |                    |                    |                   |                   |                    |                    |                    |                    |
| <b>Operating</b>                  |                    |                   |                   |                   |                     |                   |                   |                   |                    |                    |                   |                   |                    |                    |                    |                    |
| Unrestricted                      | (2,317,176)        | 10,904,080        | 13,136,985        | 8,385,525         | 1,544,368           | 16,174,540        | 3,976,076         | 3,779,293         | 16,121,932         | 24,823,899         | 15,263,906        | 13,483,582        | 14,752,029         | 51,616,609         | 32,376,967         | 25,648,400         |
| Restricted                        | -                  | -                 | -                 | -                 | -                   | 3,437             | 317               | 2,708             | 85,666,021         | 25,737,927         | 25,438,613        | 33,121,646        | 85,666,021         | 25,741,364         | 25,438,930         | 33,124,354         |
| <b>Total Operating</b>            | <b>(2,317,176)</b> | <b>10,904,080</b> | <b>13,136,985</b> | <b>8,385,525</b>  | <b>1,544,368</b>    | <b>16,177,977</b> | <b>3,976,393</b>  | <b>3,782,000</b>  | <b>101,787,953</b> | <b>50,561,826</b>  | <b>40,702,519</b> | <b>46,605,229</b> | <b>100,418,050</b> | <b>77,357,973</b>  | <b>57,815,897</b>  | <b>58,772,754</b>  |
| <b>Capital</b>                    |                    |                   |                   |                   |                     |                   |                   |                   |                    |                    |                   |                   |                    |                    |                    |                    |
| Unrestricted                      | 12,759,138         | 321,054           | 319,718           | 321,054           | 6,562,275           | -                 | 5,955,385         | 6,862,722         | 6,246,698          | 54,804,198         | 3,022,601         | 3,022,601         | 25,568,112         | 55,125,252         | 9,297,704          | 10,206,378         |
| Restricted                        | -                  | -                 | -                 | -                 | 346,503             | 338,677           | 338,360           | 338,677           | 7,529,410          | 7,531,579          | 7,500,035         | 7,500,035         | 7,875,913          | 7,870,256          | 7,838,396          | 7,838,712          |
| <b>Total Capital</b>              | <b>12,759,138</b>  | <b>321,054</b>    | <b>319,718</b>    | <b>321,054</b>    | <b>6,908,778</b>    | <b>338,677</b>    | <b>6,293,745</b>  | <b>7,201,399</b>  | <b>13,776,108</b>  | <b>62,335,777</b>  | <b>10,522,636</b> | <b>10,522,636</b> | <b>33,444,025</b>  | <b>62,995,508</b>  | <b>17,136,099</b>  | <b>18,045,090</b>  |
| <b>Other Restricted</b>           |                    |                   |                   |                   |                     |                   |                   |                   |                    |                    |                   |                   |                    |                    |                    |                    |
| Debt Reserves                     | 4,174,040          | 2,184,599         | 1,656,568         | 1,660,215         | -                   | -                 | -                 | -                 | 39,225,370         | 30,004,516         | 28,335,482        | 30,004,516        | 43,399,409         | 32,189,115         | 29,992,050         | 31,664,731         |
| Escrow - Developer Deposits       | 260,678            | 466,386           | 218,888           | 466,386           | 7,764               | 56,678            | 252,969           | 56,678            | 7,403              | 32,106             | 32,090            | 32,106            | 275,845            | 555,169            | 503,947            | 555,169            |
| <b>Total Other Restricted</b>     | <b>4,434,718</b>   | <b>2,650,984</b>  | <b>1,875,456</b>  | <b>2,126,600</b>  | <b>7,764</b>        | <b>56,678</b>     | <b>252,969</b>    | <b>56,678</b>     | <b>39,232,772</b>  | <b>30,036,622</b>  | <b>28,367,571</b> | <b>30,036,622</b> | <b>43,675,254</b>  | <b>32,744,284</b>  | <b>30,495,996</b>  | <b>32,219,900</b>  |
| <b>Total Cash</b>                 | <b>14,876,680</b>  | <b>13,876,119</b> | <b>15,332,159</b> | <b>10,833,179</b> | <b>8,460,910</b>    | <b>16,573,332</b> | <b>10,523,107</b> | <b>11,040,077</b> | <b>154,796,834</b> | <b>142,934,225</b> | <b>79,592,726</b> | <b>87,164,487</b> | <b>177,537,329</b> | <b>173,097,765</b> | <b>105,447,992</b> | <b>109,037,744</b> |
| <b>Investments</b>                |                    |                   |                   |                   |                     |                   |                   |                   |                    |                    |                   |                   |                    |                    |                    |                    |
| <b>Operating</b>                  |                    |                   |                   |                   |                     |                   |                   |                   |                    |                    |                   |                   |                    |                    |                    |                    |
| Unrestricted                      | 1,725,731          | 2,022,946         | 1,945,069         | 2,022,946         | 7,283,195           | 8,884,467         | 6,584,624         | 6,965,467         | -                  | -                  | -                 | -                 | 9,008,926          | 10,907,412         | 8,529,693          | 8,988,412          |
| Restricted                        | -                  | -                 | -                 | -                 | -                   | -                 | -                 | -                 | -                  | -                  | -                 | -                 | -                  | -                  | -                  | -                  |
| <b>Total Operating</b>            | <b>1,725,731</b>   | <b>2,022,946</b>  | <b>1,945,069</b>  | <b>2,022,946</b>  | <b>7,283,195</b>    | <b>8,884,467</b>  | <b>6,584,624</b>  | <b>6,965,467</b>  | <b>-</b>           | <b>-</b>           | <b>-</b>          | <b>-</b>          | <b>9,008,926</b>   | <b>10,907,412</b>  | <b>8,529,693</b>   | <b>8,988,412</b>   |
| <b>Capital</b>                    |                    |                   |                   |                   |                     |                   |                   |                   |                    |                    |                   |                   |                    |                    |                    |                    |
| Unrestricted                      | 1,113,756          | 1,000,184         | 1,000,000         | 1,000,184         | -                   | -                 | -                 | -                 | -                  | -                  | -                 | -                 | 1,113,756          | 1,000,184          | 1,000,000          | 1,000,184          |
| Restricted                        | -                  | -                 | -                 | -                 | -                   | -                 | -                 | -                 | -                  | -                  | -                 | -                 | -                  | -                  | -                  | -                  |
| <b>Total Capital</b>              | <b>1,113,756</b>   | <b>1,000,184</b>  | <b>1,000,000</b>  | <b>1,000,184</b>  | <b>-</b>            | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>           | <b>-</b>           | <b>-</b>          | <b>-</b>          | <b>1,113,756</b>   | <b>1,000,184</b>   | <b>1,000,000</b>   | <b>1,000,184</b>   |
| <b>Other Restricted</b>           |                    |                   |                   |                   |                     |                   |                   |                   |                    |                    |                   |                   |                    |                    |                    |                    |
| Debt Reserves                     | -                  | -                 | -                 | -                 | -                   | -                 | -                 | -                 | -                  | -                  | -                 | -                 | -                  | -                  | -                  | -                  |
| Escrow                            | -                  | -                 | -                 | -                 | -                   | -                 | -                 | -                 | -                  | -                  | -                 | -                 | -                  | -                  | -                  | -                  |
| <b>Total Other Restricted</b>     | <b>-</b>           | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>            | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>           | <b>-</b>           | <b>-</b>          | <b>-</b>          | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>           |
| <b>Total Investments</b>          | <b>2,839,487</b>   | <b>3,023,129</b>  | <b>2,945,069</b>  | <b>3,023,129</b>  | <b>7,283,195</b>    | <b>8,884,467</b>  | <b>6,584,624</b>  | <b>6,965,467</b>  | <b>-</b>           | <b>-</b>           | <b>-</b>          | <b>-</b>          | <b>10,122,682</b>  | <b>11,907,596</b>  | <b>9,529,693</b>   | <b>9,988,596</b>   |
| <b>Total Cash and Investments</b> | <b>17,716,167</b>  | <b>16,899,248</b> | <b>18,277,228</b> | <b>13,856,308</b> | <b>15,744,104</b>   | <b>25,457,798</b> | <b>17,107,731</b> | <b>18,005,544</b> | <b>154,796,834</b> | <b>142,934,225</b> | <b>79,592,726</b> | <b>87,164,487</b> | <b>187,660,011</b> | <b>185,005,360</b> | <b>114,977,685</b> | <b>119,026,340</b> |
| <b>Summary</b>                    |                    |                   |                   |                   |                     |                   |                   |                   |                    |                    |                   |                   |                    |                    |                    |                    |
| <b>Cash</b>                       |                    |                   |                   |                   |                     |                   |                   |                   |                    |                    |                   |                   |                    |                    |                    |                    |
| Unrestricted                      | 10,441,962         | 11,225,134        | 13,456,703        | 8,706,579         | 8,106,643           | 16,174,540        | 9,931,461         | 10,642,015        | 22,368,631         | 79,628,097         | 18,286,506        | 16,506,183        | 40,320,141         | 106,741,861        | 41,674,670         | 35,568,867         |
| Restricted                        | 4,434,718          | 2,650,984         | 1,875,456         | 2,126,600         | 354,267             | 398,792           | 591,646           | 398,062           | 132,428,203        | 63,306,128         | 61,306,220        | 70,658,304        | 137,217,188        | 66,355,904         | 63,773,322         | 73,182,966         |
| <b>Total Cash</b>                 | <b>14,876,680</b>  | <b>13,876,119</b> | <b>15,332,159</b> | <b>10,833,179</b> | <b>8,460,910</b>    | <b>16,573,332</b> | <b>10,523,107</b> | <b>11,040,077</b> | <b>154,796,834</b> | <b>142,934,225</b> | <b>79,592,726</b> | <b>87,164,487</b> | <b>177,537,329</b> | <b>173,097,765</b> | <b>105,447,992</b> | <b>108,751,833</b> |
| <b>Investments</b>                |                    |                   |                   |                   |                     |                   |                   |                   |                    |                    |                   |                   |                    |                    |                    |                    |
| Unrestricted                      | 2,839,487          | 3,023,129         | 2,945,069         | 3,023,129         | 7,283,195           | 8,884,467         | 6,584,624         | 6,965,467         | -                  | -                  | -                 | -                 | 10,122,682         | 11,907,596         | 9,529,693          | 9,988,596          |
| Restricted                        | -                  | -                 | -                 | -                 | -                   | -                 | -                 | -                 | -                  | -                  | -                 | -                 | -                  | -                  | -                  | -                  |
| <b>Total Investments</b>          | <b>2,839,487</b>   | <b>3,023,129</b>  | <b>2,945,069</b>  | <b>3,023,129</b>  | <b>7,283,195</b>    | <b>8,884,467</b>  | <b>6,584,624</b>  | <b>6,965,467</b>  | <b>-</b>           | <b>-</b>           | <b>-</b>          | <b>-</b>          | <b>10,122,682</b>  | <b>11,907,596</b>  | <b>9,529,693</b>   | <b>9,988,596</b>   |
| <b>Total Cash and Investments</b> | <b>17,716,167</b>  | <b>16,899,248</b> | <b>18,277,228</b> | <b>13,856,308</b> | <b>15,744,104</b>   | <b>25,457,798</b> | <b>17,107,731</b> | <b>18,005,544</b> | <b>154,796,834</b> | <b>142,934,225</b> | <b>79,592,726</b> | <b>87,164,487</b> | <b>187,660,011</b> | <b>185,005,360</b> | <b>114,977,685</b> | <b>118,740,429</b> |

**CERTIFICATES OF DEPOSIT**

OCT 2024

| Fund     | Bank                        | Location     | Gross<br>Amount | Date of<br>Purchase | Date<br>Due | Net Rate<br>% |
|----------|-----------------------------|--------------|-----------------|---------------------|-------------|---------------|
| WW Capac | First Technology Federal CU | San Jose, CA | 245,000.00      | 10/23/24            | 10/23/26    | 4.050         |

## DEVELOPMENT ACTIVITY

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

7649 Penn Drive, Warehouse expansion, water, UMT  
6681 Snowdrift Road, Warehouse expansion, water, UMT  
8323/8449 Congdon Hill Drive, 2 industrial lots with warehouses, LMT  
Advanced Health Care of Allentown, 1 commercial lot, LMT  
Estates at Maple Ridge, Water main extension-UMiIT  
Glenlivet Drive West Main extension and subdivision UMT  
Hidden Meadows - Phase 3, 20 townhouse units, UMT  
Fallbrooke Residential Subdivision, 90 sf residential units, UMT  
Fields at Indian Creek, Phases 4 & 5, 86 residential units (sfd), water and sewer, UMiIT & Emmaus  
Kohler Tract, 123 residential lots (sfa), water and sewer, UMiIT  
Laurel Fields Phase 5 25 townhouses (sfd) UMT  
Lehigh Hills, Lot 5 Phase 2, 240 residential units (sfd.), UMT  
Lehigh Hills Townhouses, 24 townhouse units (sfa), UMT  
Macungie Crossings Unit 2 6 commercial units, LMT  
Madison Village at Penn's View, 66 manufactured homes, 1 lot, water and sewer, LynnT  
Mertztown Residential Subdivision, 264 sf units & 136 townhouse units, LMT  
Mosser Road 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  
Towneplace Suites by Marriott, 91-room hotel, UMT  
Trexler Point (Towns at Schaefer Run) 128 Townhouses UMT  
Upper Macungie Community Center UMT commercial lot, water and Main Extension  
Woodmont Valley 2, 129 apartment units (former Allen Organ Co.) LMT  
Wrenfield Townhouses 98 Townhomes UMT  
7150 Ambassador Drive 1 lot, Warehouse expansion, UMT  
7991 Quarry Road 1 lot, Warehouse,LMT

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

405 Nestle Way Blue Triton Trailer Entrance, Warehouse, UMT  
110 PA Route 100, Lehigh Valley West 57, Warehouse, UMT  
1321 Rising Sun Road, 110 Single family homes, Sewer NWT  
1470 Brookside Road, 9 Single Family Homes, LMT  
2024 Elbow lane single home,LMT  
2619 Grove Street Sewer Main Extension,Washington Township  
2766 Route 100, Warehouse, Watermain extention, Lowhill Township  
3400 Brookside Road, Indian Creek- 26 Single family homes-Main extension, LMT  
3952 Independence Drive,NW  
4054 Chestnut Street Single connection,Umilford  
6045 Reppert Lane 24 Town Homes, UMT  
Valley at Indian Creek 3510 Macungie Road 22 Single family homes-LMT  
5329-5347-5357 Hamilton Blvd., 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  
Fields at Emmaus 78 Town Homes, UMT  
Grant Street Townes, 18 Townhouse, WT  
Grant Way Building Expansion,UMT  
Iron Run Estates 58 Single Home, LMT  
Hamilton Square 2 Commercial Lots LMT  
Heidelberg Heights 10 Townhouses water ext on lot septic, HH  
Hidden Meadows - Phase 3, 20 townhouse units, UMT  
Krocks Road Mixed use development  
Lehigh Valley Town Center, Mixed use development, UMT  
Ridings at Parkland Phase 2, 44 Single Homes. NWT  
Schoeneck Road, Lot 1, 1 lot, warehouse, LMT  
Spring Creek Lot 12 1 Commercial Lot,LMT  
The Annex at Fields at Indian Creek, 22 sf residential units, Emmaus Borough  
Towns At Schaefer Run, 128 townhouse unit (sfa), UMT  
Transedge Truck Center, Warehouse, UMT  
Twin Ponds 8739 Hamilton Blvd 22 Apts and 1 Daycare UMT  
PA Turnpike Lehigh Valley Interchange, UMT, Removal of domestic line.  
V Parkland 9230 Long Lane, 16 Single family homes, UMT.

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

No new modules

GPD