



LCA Main Office:
1053 Spruce Road
Wescosville, PA 18106
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Agendas & Minutes Posted:
www.lehighcountyauthority.org

LEHIGH COUNTY AUTHORITY

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BOARD MEETING AGENDA – June 23, 2025 – 12:00 p.m.

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

1. Call to Order

- **NOTICE OF MEETING RECORDINGS**

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

- *Public Participation Sign-In Request*

2. Review of Agenda / Executive Sessions

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

3. Approval of Minutes

- *June 9, 2025 Board Meeting minutes*

4. Public Comments

5. Action / Discussion Items:

FINANCE AND ADMINISTRATION

- *2024 Audit & Financial Statements (Approval)*
- *Resolution 6-2025-1 Destruction of Authority Documents (Approval) (yellow) (digital Board packet, pages 7-9)*

WATER

WASTEWATER

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

7. Monthly Financial Review (2nd Board meeting per month) (digital Board packet, pages 10-22) – **May 2025 report attached**

8. Monthly System Operations Overview (2nd Board meeting per month) (digital Board packet, pages 23-29) - **May 2025 report attached**

9. Staff Comments

10. Solicitor's Comments
11. Public Comments / Other Comments
12. Board Member Comments
13. Executive Sessions
14. Adjournment

UPCOMING BOARD MEETINGS		
July 14, 2025	July 28, 2025	August 11, 2025

PUBLIC PARTICIPATION POLICY

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

REGULAR MEETING MINUTES

June 9, 2025

The Regular Meeting of the Lehigh County Authority Board of Directors was called to order at 12:00 p.m. on Monday, June 9, 2025, Vice Chairman Jeff Morgan presiding. The meeting was hybrid via in-person and video and audio advanced communication technology ("ACT"), using the Zoom internet application, including telephone option. Each Board member and other attendees of the meeting were able to hear each other attendee and be heard by each other attendee. The public could also participate in the meeting in-person or via ACT, using the Zoom internet application, including telephone option. A Roll Call of Board members present was taken. Amir Famili, Jeff Morgan, Ted Lyons, Linda Rosenfeld, Norma Cusick, Kevin Baker, Sean Ziller, Marc Grammes and Peter Dent were present for Roll Call and remained for the duration of the meeting.

Attorney Kevin Reid, the Authority's Solicitor, was present along with Authority Staff, Liesel Gross, Ed Klein, Chris Moughan, Andrew Moore, AJ Capuzzi, Charles Volk, Phil DePoe and Lisa Miller.

Vice Chairman Morgan announced that the Board received their electronic and hard copies of the Board packet in advance. A copy of the packet is also available online.

REVIEW OF AGENDA

Liesel Gross stated there are no changes or additions to the agenda, and no executive session is planned.

APPROVAL OF MINUTES

May 12, 2025 Meeting Minutes

On a motion by Linda Rosenfeld, seconded by Peter Dent, the Board approved the minutes from the May 12, 2025 meeting as presented (9-0).

PUBLIC COMMENTS

None.

Suburban Water & Wastewater Facilities – SCADA System Upgrade

Chris Moughan provided an overview of the ongoing SCADA project that will incorporate several smaller well sites and align them with the remaining SCADA installations in the Suburban Division, enhancing remote monitoring capabilities for these small well sites. This is the final phase of the project and will focus solely on programming. Overall, the project has increased operational efficiencies and decreased response times.

Liesel Gross noted that this project marked the first use of a new authorization request form following recent policy changes. If any Board members have comments on the new form, they should be directed to Ms. Gross.

On a motion by Marc Grammes, seconded by Norma Cusick, the Board approved the Capital Project Authorization Amendment for the Suburban Water/Wastewater SCADA Upgrade in the amount of \$264,500.00, which includes the Professional Services Authorization to Keystone Engineering in the amount of \$239,500.00 (9-0).

Water Filtration Plant – Redundant Raw Water Line

Chuck Volk and Amy Rohrbach provided an overview of the design phase for the redundant raw water line project and explained that the current raw water line suffers from poor performance due to blockages caused by bends in the line. The existing raw water line cannot be taken offline due to its continuous use. Therefore, this project will improve resilience and capacity by adding a redundant pipeline that will allow for maintenance to occur as needed. The proposal also includes a new intake from the Little Lehigh Creek to the raw water pumps.

Ted Lyons asked what the total budget is for this project. Ms. Rohrbach said around \$3,000,000. There was additional Board discussion about the technical details of the project, which Ms. Rohrbach provided.

On a motion by Norma Cusick, seconded by Peter Dent, the Board approved the Capital Project Authorization for Design and Bidding Phase in the amount of \$358,894.00 which includes a Professional Services Authorization to Verdantas in the amount of \$323,894.00 (9-0).

Allentown Division – 30” & 36” East Side Transmission Main Repair Project

Jason Peters provided an overview of the project that was part of the Authority's asset management program that is designed to reduce the risk of catastrophic main breaks, service disruptions, and regulatory issues by addressing known vulnerabilities before failure occurs. In 2022, a pipeline assessment was conducted to identify weaknesses and active leaks within the East Side 30-inch and 36-inch water transmission mains. The assessment identified six distinct locations where repairs or pipe section replacements were deemed necessary. Following design phase of the project, the bidding phase resulted in six competitive bids being received. Mr. Peters recommended approval of the contract to Wexcon, Inc.

There was some Board discussion about the types of leaks that exist in the transmission line and the repair techniques and materials to be used. Mr. Peters provided additional detail, noting that the leaks are not currently suspected to be large, but repairing them will address the loss of water as well as improve the integrity of the pipeline. Amir Famili inquired about the method used to evaluate the effectiveness of the repairs, and Mr. Peters explained a full inspection will be conducted while each section of the pipeline is exposed during construction.

On a motion by Norma Cusick, seconded by Linda Rosenfeld, the Board approved the Capital Project Authorization for the Construction Phase in the amount of \$832,320.00 which includes the Professional Services Authorization to Gannett Fleming in the amount of \$120,020.00 and the General Construction Contract to Wexcon, Inc. in the amount of \$592,300.00 (9-0).

Kline's Island WWTP – Plastic Media Trickling Filter Rehabilitation

Amy Rohrbach provided an overview of the project that has been identified as a near term project in the recently completed Kline's Island Wastewater Treatment Plant (KIWWTP) Master Plan. There are four 100-foot diameter, 32-foot tall, plastic media trickling filters (PMTFs) at the plant. The plastic media located inside the filters has exceeded the end of its useful life and needs to be replaced. The project will start with PMTF #4 and will entail having all the existing plastic media removed and replaced with new media. Because of seasonal effluent permit limits, the PMTF cannot be taken offline during the spring and summer months. To maintain the schedule, it is recommended that the Authority procure the replacement media ahead of construction to allow for its manufacture and delivery in line with the planned construction schedule this winter. The construction contract will be brought to the Board for review and approval at a later date.

Ms. Rohrbach noted the recommended supplier for the plastic media is located in Reading, Pa., so there will be some savings due to lower shipping costs. The plastic media will be replaced in kind

and there are a limited number of suppliers who can provide the material. The purchase was competitively bid through the Costars cooperative purchasing program.

There was some discussion regarding the disposal of the existing media and liability for any environmental concerns. Ms. Rohrbach explained that the contractor will be responsible for disposing of the used media. She also noted that there will be some odor management necessary during this project, and a public notification will be issued to inform the neighboring communities of the potential impact.

On a motion by Norma Cusick, seconded by Peter Dent, the Board approved the Capital Project Authorization for the KIWWTP Plastic Media Trickling Filter Rehabilitation for the Equipment Purchase Phase in the amount of \$2,251,000.00 which includes the award of the purchase contract to Brentwood Industries, Inc. c/o Geiger Pump and Equipment Co. in the amount of \$2,251,000.00 (9-0).

MONTHLY PROJECT UPDATES / INFORMATION ITEMS

Liesel Gross reviewed items that will be on the agenda for the next meeting, highlighting that the auditors will be present at the next meeting to present the 2024 Audit and Financial Statements. She also reported that the Munis ERP system re-implementation project is nearing completion and the "go live" date has been scheduled for July 1st.

STAFF COMMENTS

Liesel Gross commented that she will be working with Amir Famili to schedule an Executive Committee meeting immediately following the June 23rd meeting.

SOLICITOR'S COMMENTS

None.

PUBLIC COMMENTS / OTHER COMMENTS

None.

BOARD MEMBER COMMENTS

Sean Ziller thanked Phil DePoe for doing a great job presenting the Kline's Island Sewer System Act 537 Plan at the North Whitehall Township planning commission meeting.

Peter Dent reported on the PMAA workshop he attended where they discussed various PFAS issues.

EXECUTIVE SESSION

None.

ADJOURNMENT

There being no further business, the Vice Chairman adjourned the meeting at 12:55 p.m.

Linda A. Rosenfeld
Secretary

RESOLUTION No. 6-2025-1

(Duly adopted 23 June 2025)

A RESOLUTION AUTHORIZING DISPOSITION OF CERTAIN RECORDS.

WHEREAS, by virtue of Resolution No. 11-2019-1, adopted November 11, 2019, Lehigh County Authority (“Authority”) declared its intention to follow the *Municipal Records Manual – Retention and Disposition Schedule for Records of Pennsylvania Municipal Governments* (the “State Retention Schedule”), as currently published or as may be amended in the future, but with modifications that are no less stringent or not addressed by the State Retention Schedule in order to address special Authority circumstances or needs; and

WHEREAS, in accordance with the Pennsylvania Municipal Records Act, as amended, found at 53 Pa.C.S.A. 1381 et seq., each individual act of disposition shall be approved by resolution of the Authority’s Board of Directors;

NOW THEREFORE, the Board of Directors of the Lehigh County Authority, pursuant to powers invested in it by the Pennsylvania Municipality Authorities Act, as amended, hereby resolves that:

1. In accordance with the State Retention Schedule, the Authority is authorized to dispose of the records contained in Schedule A, attached hereto (“Scheduled Records”).
2. Authority staff members are authorized and directed to take such steps as are necessary or convenient to implement the disposition of the Scheduled Records.
3. This Resolution shall take effect immediately.

NOW THEREFORE, BE IT RESOLVED that the Lehigh County Authority Board hereby approves Resolution No. 6-2025-1.

On motion of _____, seconded by _____, this resolution was adopted the 23rd day of June, 2025.

Tally of Votes: Yeas _____ Nays _____

✂ ✂

I, Kevin C. Reid, of the law firm of King, Spry, Herman, Freund & Faul, LLC, Solicitor to the Lehigh County Authority, do hereby certify that the foregoing is a true, correct and complete copy of a resolution which was duly adopted by the Authority Board at a public meeting of the Authority Board held on 23 June 2025, after notice thereof had been duly given as required by law, at which meeting a quorum was present and voting and which resolution No. 6-2025-1 is now in full force and effect on the date of this certification.

Kevin C. Reid, Esquire Date
King, Spry, Herman, Freund & Faul, LLC
Lehigh County Authority Solicitor

Attest:

Lisa J. Miller Date
Executive Administrative Support Specialist







































SCHEDULE A
to
RESOLUTION NO. 6-2025-1

SCHEDULE OF RECORDS SUBJECT TO DISPOSITION

Document Date(s)	Description	Quantity	File Tag
1988-2002	LVWS, HydroMania, Drinking Water Week Program Files	2 boxes	AL-1
1991, 1996, 1997-2002	Annual Reports, Customer Care Reports	1 box	AL-1
2017	Accounts Payable Invoices	6 boxes	FN-2
2017	Customer Payment Reports: Credit Card & Bank Transfers	2 boxes	FN-3
2011-2014	Deposit Slips/Bank Statements	3 boxes	FN-9
2015-2017	Bank Statements	1 box	FN-9
2019-2021	Cash Disbursements, Journal Entries & Misc. Cash Receipts	1 box	FN-12
2014 & 2016	Cash Receipts	5 boxes	FN-12
2020-2021	Cash Receipts	3 boxes	FN-12
2020	Customer Payments: Cash Receipts	1 box	FN-12
2007	Month End Financial Reports	1 box	FN-16
2017	Various Financial Reports: Month-End, Transfers, Audit Working Files, Budget Comparatives	1 box	FN-16
Various	Vendor Files: W-9s	1 box	FN-24
2007-2012	Payroll Earnings & Deductions	3 boxes	PL-5
2013-2020	Personnel Records: Separated Employees	5 boxes	PS-8
2013-2020	Labor Contract Negotiation Files	1 box	PS-11

**LEHIGH COUNTY AUTHORITY
FINANCIAL STATEMENTS
MAY 2025**

**LEHIGH COUNTY AUTHORITY
YTD SUMMARY SCORESHEET
MAY 2025**

	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	<u><u>11</u></u>	<u><u>11</u></u>	<u><u>14</u></u>

LEHIGH COUNTY AUTHORITY
FINANCIAL STATEMENTS - SUMMARY
For the Period Ended May 31, 2025

	Consolidated Financial Statements														
	Month					Year To Date					FULL YEAR				
	Actual	Q2 FC	Prior Year	FC Var	PY Var	Actual	Q2 FC	Prior Year	FC Var	PY Var	Q2 FC	Budget	Prior Year	Bud Var	PY Var
Income Statement															
Suburban Water	586,384	16,362	(19,760)	570,022	606,144	647,361	27,567	826,706	619,794	(179,345)	3,551,984	3,109,821	2,825,050	442,163	726,934
Suburban Wastewater	(767,121)	(1,148,730)	(196,203)	381,609	(570,918)	(1,627,486)	(2,047,048)	(266,209)	419,562	(1,361,277)	(1,990,362)	(1,990,849)	(421,780)	487	(1,568,582)
City Division	2,388,968	2,333,618	(3,522,617)	55,350	5,911,585	9,638,713	8,651,695	1,859,219	987,018	7,779,494	26,607,421	23,008,783	11,588,644	3,598,638	15,018,777
Total LCA	2,208,232	1,201,250	(3,738,580)	1,006,982	5,946,812	8,658,588	6,632,213	2,419,715	2,026,374	6,238,872	28,169,043	24,127,755	13,991,914	4,041,288	14,177,129
Cash Flow Statement															
Suburban Water	(486,605)	(940,008)	4,536,087	453,403	(5,022,693)	(1,420,406)	(1,923,596)	4,768,776	503,190	(6,189,182)	98,281	(400,000)	825,887	498,282	(727,606)
Suburban Wastewater	409,538	41,754	3,491,550	367,784	(3,082,012)	6,430,333	5,997,266	2,121,092	433,066	4,309,241	4,317,091	4,227,607	(4,278,061)	89,484	8,595,153
City Division	1,701,261	835,214	51,122,598	866,048	(49,421,336)	7,727,598	6,260,346	60,773,322	1,467,253	(53,045,723)	(11,866,582)	(15,865,171)	59,062,913	3,998,589	(70,929,495)
Total LCA	1,624,195	(63,041)	59,150,235	1,687,235	(57,526,041)	12,737,526	10,334,016	67,663,189	2,403,510	(54,925,664)	(7,451,209)	(12,037,564)	55,610,738	4,586,355	(63,061,948)
Debt Service Coverage Ratio															
Suburban Water	3.33	1.43	1.25	1.90	2.08	1.93	1.52	1.97	0.41	(0.04)	2.40	2.26	2.26	0.14	0.14
Suburban Wastewater	(1.72)	(3.00)	1.55	1.28	(3.27)	1.50	1.17	2.12	0.33	(0.61)	2.47	2.43	2.20	0.04	0.27
City Division	2.94	2.74	(1.11)	0.20	4.04	2.62	2.42	1.45	0.19	1.17	2.13	1.88	2.19	0.25	(0.06)

LEHIGH COUNTY AUTHORITY
CONSOLIDATED FINANCIAL STATEMENTS
For the Period Ended May 31, 2025

STATEMENTS OF ACTIVITIES	Consolidated Financial Statements															
	Month				Year To Date				Q2 FULL YEAR FORECAST				Full Year Budget			
	Sub W	Sub WW	City	LCA	Sub W	Sub WW	City	LCA	Sub W	Sub WW	City	LCA	Sub W	Sub WW	City	LCA
Operating Revenues:																
User Charges	1,378,642	933,158	5,685,689	7,997,488	7,247,247	7,176,959	24,854,954	39,279,160	18,944,564	19,691,504	59,540,813	98,176,881	18,824,442	19,760,438	59,533,021	98,117,902
Connection & System Charges	47,323	73,941	173,077	294,341	288,685	599,476	1,498,369	2,386,530	945,616	1,752,345	3,576,956	6,274,917	1,053,435	1,694,206	3,424,580	6,172,221
Other Miscellaneous Revenues	7,520	41,118	11,535	60,173	16,530	41,118	25,575	83,223	179,521	1,987	90,523	272,031	180,683	2,683	88,609	271,975
Total Operating Revenues	1,433,485	1,048,216	5,870,301	8,352,002	7,552,462	7,817,553	26,378,898	41,748,913	20,069,701	21,445,836	63,208,292	104,723,829	20,058,560	21,457,327	63,046,210	104,562,098
Operating Expenses:																
Personnel	396,498	184,385	964,674	1,545,558	2,080,251	770,481	4,704,505	7,555,237	4,303,459	2,175,634	14,010,800	20,489,893	4,316,490	2,206,442	13,975,346	20,498,278
Shared Services - General & Administrative	87,188	39,407	275,670	402,264	401,595	130,514	1,022,527	1,554,636	1,180,375	693,587	3,233,292	5,107,254	1,122,516	781,682	3,272,110	5,176,308
Utilities	46,814	28,224	138,814	213,851	340,857	152,978	1,190,591	1,684,427	596,384	312,109	2,119,257	3,027,750	550,628	307,879	2,083,602	2,942,109
Materials and Supplies	42,558	29,928	360,971	433,457	256,380	123,457	1,255,372	1,635,209	1,305,320	656,210	3,752,651	5,714,181	1,373,473	689,690	3,677,870	5,741,033
Miscellaneous Services	(30,539)	727,127	169,641	866,230	2,099,692	3,331,888	667,345	6,098,925	5,047,013	7,910,524	2,609,068	15,566,605	4,824,648	7,969,739	2,653,796	15,448,183
Treatment and Transportation	-	401,527	6,060	407,587	-	2,173,040	6,060	2,179,100	-	4,617,574	11,685	4,629,259	-	4,245,970	11,685	4,257,655
Depreciation and Amortization	295,441	577,881	542,413	1,415,735	1,494,778	2,896,933	2,712,067	7,103,777	3,598,008	7,081,776	6,508,957	17,188,742	3,541,890	7,107,287	6,516,803	17,165,980
Major Maintenance Expenses	-	-	1,934	1,934	-	-	7,697	7,697	-	-	4,098,331	4,098,331	-	-	4,100,000	4,100,000
Other Miscellaneous	-	-	405	405	-	-	2,500	2,500	201,483	22,653	2,095	226,231	221,483	22,653	-	244,136
Total Operating Expenses	837,960	1,988,479	2,460,583	5,287,021	6,673,552	9,579,292	11,568,664	27,821,508	16,232,043	23,470,067	36,346,136	76,048,245	15,951,128	23,331,343	36,291,211	75,573,682
Net Operating Profit	595,525	(940,262)	3,409,718	3,064,981	878,910	(1,761,739)	14,810,234	13,927,405	3,837,658	(2,024,230)	26,862,156	28,675,584	4,107,433	(1,874,016)	26,754,999	28,988,416
Non-Operating Income (Expense)																
Interest Income	76,603	65,066	490,751	632,420	434,722	250,934	2,341,238	3,026,893	918,119	432,545	5,610,016	6,960,680	203,191	207,242	1,432,632	1,843,065
Interest (Expense)	(81,930)	123,383	(1,511,501)	(1,470,049)	(657,264)	(93,011)	(7,512,759)	(8,263,034)	(1,197,656)	(290,602)	(20,864,751)	(22,353,009)	(1,197,656)	(176,093)	(20,178,848)	(21,552,597)
Other Miscellaneous	(3,813)	(15,307)	-	(19,120)	(9,007)	(23,670)	-	(32,677)	(6,137)	(108,075)	15,000,000	14,885,789	(3,147)	(147,982)	15,000,000	14,848,871
Net Non-Operating Income (Expense)	(9,140)	173,142	(1,020,750)	(856,749)	(231,549)	134,252	(5,171,521)	(5,268,817)	(285,674)	33,868	(254,735)	(506,541)	(997,612)	(116,833)	(3,746,216)	(4,860,661)
Net Income (Loss)	586,384	(767,121)	2,388,968	2,208,232	647,361	(1,627,486)	9,638,713	8,658,588	3,551,984	(1,990,362)	26,607,421	28,169,043	3,109,821	(1,990,849)	23,008,783	24,127,755
CASH FLOW STATEMENT																
Cash Flows From Operating Activities																
Operating Revenues	1,433,485	1,048,216	5,870,301	8,352,002	7,552,462	7,817,553	26,378,898	41,748,913	20,069,701	21,445,836	63,208,292	104,723,829	20,058,560	21,457,327	63,046,210	104,562,098
Operating Expenses (ex D&A)	(542,519)	(1,410,598)	(1,916,235)	(3,869,352)	(5,178,775)	(6,682,359)	(8,848,900)	(20,710,034)	(12,634,034)	(16,388,290)	(25,738,847)	(54,761,172)	(12,409,238)	(16,224,056)	(25,674,408)	(54,307,702)
Non-Cash Working Capital Changes	(434,534)	1,333,198	(558,308)	340,355	(708,188)	2,064,489	(214,784)	1,141,518	(1)	(0)	(328,699)	(328,700)	0	-	-	0
Net Cash Provided by (Used in) Operating Activities	456,431	970,816	3,395,758	4,823,005	1,665,499	3,199,683	17,315,214	22,180,397	7,435,666	5,057,546	37,140,745	49,633,956	7,649,323	5,233,271	37,371,802	50,254,396
Cash Flows From Financing Activities																
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds New Borrowing	-	-	-	-	-	5,000,000	-	5,000,000	-	14,850,000	-	14,850,000	-	14,850,000	-	14,850,000
Interest Payments	(481,466)	(112,285)	(1,047)	(594,798)	(732,165)	(137,758)	(5,280)	(875,203)	(1,197,656)	(176,093)	(13,515,521)	(14,889,269)	(1,197,656)	(176,093)	(13,515,690)	(14,889,439)
Principal Payments	(6,476)	(39,339)	(5,829)	(51,643)	(32,395)	(196,659)	(586,506)	(815,560)	(2,277,211)	(2,000,831)	(4,197,907)	(8,475,950)	(2,277,211)	(2,000,831)	(4,250,000)	(8,528,042)
Net Cash Provided by (Used in) Financing Activities	(487,941)	(151,624)	(6,876)	(646,441)	(764,560)	4,665,583	(591,786)	3,309,237	(3,474,867)	12,673,075	(17,713,428)	(8,515,220)	(3,474,867)	12,673,076	(17,765,690)	(8,567,481)
Cash Flows from Capital and Related Activities																
Non-Operating Income (Expenses)	(3,813)	(15,307)	-	(19,120)	(9,007)	(23,670)	-	(32,677)	(6,137)	(108,075)	15,000,000	14,885,789	(3,147)	(147,982)	15,000,000	14,848,871
Capital Expenditures, net	(527,885)	(703,413)	(2,178,372)	(3,409,670)	(2,489,060)	(1,892,197)	(10,675,110)	(15,056,366)	(4,774,500)	(13,738,000)	(50,580,000)	(69,092,500)	(4,774,500)	(13,738,000)	(50,580,000)	(69,092,500)
Net Cash Provided By (Used In) Capital and Related Activities	(531,698)	(718,721)	(2,178,372)	(3,428,790)	(2,498,067)	(1,915,867)	(10,675,110)	(15,089,043)	(4,780,636)	(13,846,075)	(35,580,000)	(54,206,711)	(4,777,647)	(13,885,982)	(35,580,000)	(54,243,629)
Cash Flows From Investing Activities																
Investments Converting To Cash	-	490,000	-	490,000	734,000	2,122,000	-	2,856,000	992,000	1,646,000	-	2,638,000	-	-	-	-
Purchased Investments	-	(246,000)	-	(246,000)	(992,000)	(1,892,000)	-	(2,884,000)	(992,000)	(1,646,000)	-	(2,638,000)	-	-	-	-
Interest Income	76,603	65,066	490,751	632,420	434,722	250,934	2,341,238	3,026,893	918,119	432,545	5,610,016	6,960,680	203,191	207,242	1,432,632	1,843,065
Net Cash Provided By (Used In) Investing Activities	76,603	309,066	490,751	876,420	176,722	480,934	2,341,238	2,998,893	918,119	432,545	5,610,016	6,960,680	203,191	207,242	1,432,632	1,843,065
FUND NET CASH FLOWS	(486,605)	409,538	1,701,261	1,624,195	(1,420,406)	6,430,333	8,389,556	13,399,484	98,281	4,317,091	(10,542,667)	(6,127,294)	(400,000)	4,227,607	(14,541,256)	(10,713,649)
DEBT SERVICE RATIO																
Debt Service Ratio (Indenture Based)																
Total Operating Revenues	1,378,642	933,158	5,685,689	7,997,488	7,247,247	7,176,959	24,854,954	39,279,160	18,944,564	19,691,504	59,540,813	98,176,881	18,824,442	19,760,438	59,533,021	98,117,902
Total Operating Expenses (Cash Based)	(542,519)	(1,410,598)	(1,918,169)	(3,871,286)	(5,178,775)	(6,682,359)	(8,856,597)	(20,717,731)	(12,634,034)	(16,388,290)	(29,837,179)	(58,859,503)	(12,409,238)	(16,224,056)	(29,774,408)	(58,407,702)
Interest Income	72,790	49,759	490,751	613,300	425,715	227,264	2,341,238	2,994,217	911,982	324,470	5,610,016	6,846,468	200,044	59,260	1,432,632	1,691,936
Annual Lease Payment (City)	-	-	(110,326)	(110,326)	-	-	(551,631)	(551,631)	-	-	(1,323,915)	(1,323,915)	-	-	(1,323,915)	(1,323,915)
Total Non-Operating Revenues (Expenses)	54,843	115,059	184,612	354,513	305,215	640,594	1,523,944	2,469,753	1,125,136	1,754,333	3,667,479	6,546,948	1,234,118	1,696,889	3,513,189	6,444,196
Cash Available For Debt Service	963,756	(312,623)	4,332,556	4,983,689	2,799,402	1,362,457	19,311,908	23,473,767	8,347,649	5,382,016	37,657,214	51,386,879	7,849,367	5,292,531	33,380,519	46,522,417
Interest Paid	99,805	14,674	1,126,293	1,240,772	499,023	73,372	5,631,467	6,203,862	1,197,656	176,093	13,515,521	14,889,269	1,197,656	176,093	13,515,690	14,889,439
Debt Retirement (Principal Payments)	189,768	166,736	349,826	706,329	948,838	833,680	1,749,128	3,531,646	2,277,211	2,000,831	4,197,907	8,475,950	2,27,			

LEHIGH COUNTY AUTHORITY
FINANCIAL STATEMENTS - SUBURBAN WATER
For the Period Ended May 31, 2025

STATEMENTS OF ACTIVITIES	Month					Suburban - Water					Full Year				
	Year To Date					Full Year									
	Actual	Q2 FC	Prior Year	FC Var	PY Var	Actual	Q2 FC	Prior Year	FC Var	PY Var	Q2 FC	Budget	Prior Year	Bud Var	PY Var
Operating Revenues:															
User Charges	1,378,642	1,477,652	1,323,923	(99,010)	54,719	7,247,247	7,333,253	6,742,021	(86,006)	505,226	18,944,564	18,824,442	17,500,727	120,122	1,443,838
Connection & System Charges	47,323	66,479	63,797	(19,157)	(16,475)	288,685	320,300	402,545	(31,615)	(113,860)	945,616	1,053,435	781,191	(107,819)	164,425
Other Miscellaneous Revenues	7,520	20,670	36,195	(13,150)	(28,675)	16,530	28,573	52,070	(12,043)	(35,540)	179,521	180,683	316,394	(1,162)	(136,874)
Total Operating Revenues	1,433,485	1,564,801	1,423,915	(131,316)	9,569	7,552,462	7,682,127	7,196,636	(129,665)	355,826	20,069,701	20,058,560	18,598,312	11,140	1,471,388
Operating Expenses:															
Personnel	396,498	449,356	422,542	52,858	26,044	2,080,251	2,149,594	1,787,143	69,343	(293,108)	4,303,459	4,316,490	4,032,115	13,031	(271,344)
Shared Services - General & Administrative	87,188	211,038	155,241	123,851	68,054	401,595	600,014	398,814	198,420	(2,781)	1,180,375	1,122,516	825,732	(57,859)	(354,643)
Utilities	46,814	52,682	47,153	5,869	339	340,857	293,652	221,878	(47,205)	(118,979)	596,384	550,628	492,836	(45,756)	(103,548)
Materials and Supplies	42,558	145,917	90,332	103,359	47,774	256,380	378,634	292,298	122,254	35,918	1,305,320	1,373,473	903,796	68,153	(401,525)
Miscellaneous Services	(30,539)	361,501	382,361	392,040	412,900	2,099,692	2,482,386	1,801,962	382,694	(297,730)	5,047,013	4,824,648	5,072,984	(222,365)	25,971
Treatment and Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and Amortization	295,441	299,834	297,790	4,393	2,349	1,494,778	1,499,170	1,488,951	4,393	(5,827)	3,598,008	3,541,890	4,065,244	(56,118)	467,236
Major Maintenance Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-	-	-	-	-	201,483	221,483	8,250	20,000	(193,233)
Total Operating Expenses	837,960	1,520,329	1,395,421	682,369	557,461	6,673,552	7,403,451	5,991,045	729,899	(682,507)	16,232,043	15,951,128	15,400,956	(280,915)	(831,086)
Net Operating Profit	595,525	44,472	28,495	551,053	567,030	878,910	278,675	1,205,591	600,235	(326,681)	3,837,658	4,107,433	3,197,356	(269,775)	640,302
Non-Operating Income (Expense)															
Interest Income	76,603	70,000	41,061	6,603	35,542	434,722	428,119	204,493	6,603	230,229	918,119	203,191	697,446	714,928	220,673
Interest (Expense)	(81,930)	(97,702)	(89,007)	15,772	7,077	(657,264)	(673,035)	(586,788)	15,771	(70,476)	(1,197,656)	(1,197,656)	(1,091,073)	(0)	(106,583)
Other Miscellaneous	(3,813)	(408)	(308)	(3,405)	(3,505)	(9,007)	(6,192)	3,410	(2,815)	(12,416)	(6,137)	(3,147)	21,321	(2,990)	(27,458)
Net Non-Operating Income (Expense)	(9,140)	(28,110)	(48,254)	18,970	39,114	(231,549)	(251,108)	(378,885)	19,560	147,337	(285,674)	(997,612)	(372,306)	711,938	86,632
Net Income (Loss)	586,384	16,362	(19,760)	570,022	606,144	647,361	27,567	826,706	619,794	(179,345)	3,551,984	3,109,821	2,825,050	442,163	726,934
CASH FLOW STATEMENT															
Cash Flows From Operating Activities															
Operating Revenues	1,433,485	1,564,801	1,423,915	(131,316)	9,569	7,552,462	7,682,127	7,196,636	(129,665)	355,826	20,069,701	20,058,560	18,598,312	11,140	1,471,388
Operating Expenses (ex D&A)	(542,519)	(1,220,495)	(1,097,631)	677,976	555,112	(5,178,775)	(5,904,281)	(4,502,095)	725,506	(676,680)	(12,634,034)	(12,409,238)	(11,335,712)	(224,796)	(1,298,322)
Non-Cash Working Capital Changes	(434,534)	(434,534)	15,017	(0)	(449,552)	(708,188)	(708,189)	(791,657)	0	83,468	(1)	0	(2,619,858)	(1)	2,619,857
Net Cash Provided by (Used in) Operating Activities	456,431	(90,228)	341,302	546,659	115,129	1,665,499	1,069,657	1,902,885	595,842	(237,386)	7,435,666	7,649,323	4,642,742	(213,657)	2,792,924
Cash Flows From Financing Activities															
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds New Borrowing	-	-	5,241,371	-	(5,241,371)	-	-	5,241,371	-	(5,241,371)	-	-	5,241,371	-	(5,241,371)
Interest Payments	(481,466)	(385,327)	(586,508)	(96,138)	105,043	(732,165)	(635,570)	(590,425)	(96,595)	(141,740)	(1,197,656)	(1,197,656)	(1,450,802)	0	253,146
Principal Payments	(6,476)	(7,045)	(6,283)	569	(193)	(32,395)	(33,435)	(31,337)	1,040	(1,058)	(2,277,211)	(2,277,211)	(2,081,690)	(0)	(195,522)
Net Cash Provided by (Used in) Financing Activities	(487,941)	(392,372)	4,648,580	(95,569)	(5,136,521)	(764,560)	(669,005)	4,619,610	(95,555)	(5,384,170)	(3,474,867)	(3,474,867)	1,708,880	0	(5,183,747)
Cash Flows From Capital and Related Activities															
Non-Operating Income (Expenses)	(3,813)	(408)	(308)	(3,405)	(3,505)	(9,007)	(6,192)	3,410	(2,815)	(12,416)	(6,137)	(3,147)	(154,917)	(2,990)	148,781
Capital Expenditures, net	(527,885)	(527,000)	(494,547)	(885)	(33,338)	(2,489,060)	(2,488,175)	(1,966,622)	(885)	(522,438)	(4,774,500)	(4,774,500)	(6,077,263)	0	1,302,763
Net Cash Provided By (Used In) Capital and Related Activities	(531,698)	(527,408)	(494,855)	(4,290)	(36,843)	(2,498,067)	(2,494,367)	(1,963,212)	(3,700)	(534,855)	(4,780,636)	(4,777,647)	(6,232,181)	(2,989)	1,451,544
Cash Flows From Investing Activities															
Investments Converting To Cash	-	-	-	-	-	734,000	734,000	494,000	-	240,000	992,000	-	988,000	992,000	4,000
Purchased Investments	-	-	-	-	-	(992,000)	(992,000)	(489,000)	-	(503,000)	(992,000)	-	(979,000)	(992,000)	(13,000)
Interest Income	76,603	70,000	41,061	6,603	35,542	434,722	428,119	204,493	6,603	230,229	918,119	203,191	697,446	714,928	220,673
Net Cash Provided By (Used In) Investing Activities	76,603	70,000	41,061	6,603	35,542	176,722	170,119	209,493	6,603	(32,771)	918,119	203,191	706,446	714,928	211,673
FUND NET CASH FLOWS	(486,605)	(940,008)	4,536,087	453,403	(5,022,693)	(1,420,406)	(1,923,596)	4,768,776	503,190	(6,189,182)	98,281	(400,000)	825,887	498,282	(727,606)
DEBT SERVICE RATIO															
Debt Service Ratio (Indenture Based)															
User Charges	1,378,642	1,477,652	1,323,923	(99,010)	54,719	7,247,247	7,333,253	6,742,021	(86,006)	505,226	18,944,564	18,824,442	17,500,727	120,122	1,443,838
Operating Expenses (Cash Based)	(542,519)	(1,220,495)	(1,097,631)	677,976	555,112	(5,178,775)	(5,904,281)	(4,502,095)	725,506	(676,680)	(12,634,034)	(12,409,238)	(11,335,712)	(224,796)	(1,298,322)
Interest Income	72,790	69,592	40,753	3,198	32,037	425,715	421,927	207,902	3,788	217,813	911,982	200,044	718,767	711,938	193,215
Annual Lease Payment (City)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Operating Revenues (Expenses)	54,843	87,149	99,992	(32,306)	(45,150)	305,215	348,874	454,615	(43,658)	(149,400)	1,125,136	1,234,118	1,097,586	(108,982)	27,551
Cash Available For Debt Service	963,756	413,898	367,037	549,858	596,718	2,799,402	2,199,772	2,902,444	599,630	(103,042)	8,347,649	7,849,367	7,981,367	498,282	366,281
Debt Service															
Interest Paid (Pro-rated)	99,805	99,805	120,900	-	(21,096)	499,023	499,023	604,501	-	(105,478)	1,197,656	1,197,656	1,450,802	(0)	(253,146)
Debt Retirement (Principal Payments) (Pro-rated)	189,768	189,768	173,474	-	16,293	948,838	948,838	867,371	-	81,467	2,277,211	2,277,211	2,081,690	0	195,522
Total Debt Service	289,572	289,572	294,374	-	(4,802)	1,447,861	1,447,861	1,471,871	-	(24,010)	3,474,867	3,474,867	3,532,491	(0)	(57,624)
Debt Service Ratio	3.33	1.43	1.25	1.90	2.08	1.93	1.52	1.97	0.41	(0.04)	2.40	2.26	2.26	0.14	0.14

LEHIGH COUNTY AUTHORITY
VARIANCE ANALYSIS - YTD
For the Period Ended May 31, 2025

STATEMENTS OF ACTIVITIES

Operating Revenues:

User Charges
Connection & System Charges
Other Miscellaneous Revenues

Total Operating Revenues

Operating Expenses:

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

Total Operating Expenses

Net Operating Profit

Non-Operating Income (Expense)

Interest Income
Interest (Expense)
Other Miscellaneous

Net Non-Operating Income (Expense)

Net Income (Loss)

CASH FLOW STATEMENT

Cash Flows From Operating Activities

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

Net Cash Provided by (Used in) Operating Activities

Cash Flows From Financing Activities

Capital Contributions
Proceeds New Borrowing
Interest Payments
Principal Payments

Net Cash Provided by (Used in) Financing Activities

Cash Flows from Capital and Related Activities

Non-Operating Income (Expenses)
Capital Expenditures, net

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

Cash Flows From Investing Activities

Investments Converting To Cash
Purchased Investments
Interest Income

Net Cash Provided By (Used In) Investing Activities

FUND NET CASH FLOWS

Suburban - Water			
Actual	Q2 FC	FC Var	Comments
7,247,247	7,333,253	(86,006)	Lower tapping fees and lower developer reimbursement
288,685	320,300	(31,615)	
16,530	28,573	(12,043)	
7,552,462	7,682,127	(129,665)	Lower user charges and lower system & connection fees
2,080,251	2,149,594	69,343	
401,595	600,014	198,420	
340,857	293,652	(47,205)	
256,380	378,634	122,254	
2,099,692	2,482,386	382,694	
-	-	-	
1,494,778	1,499,170	4,393	
-	-	-	
6,673,552	7,403,451	729,899	Lower G&A along with lower services costs and lower materials & supplies
878,910	278,675	600,235	Lower operating expenses partially offset by lower operating revenues
434,722	428,119	6,603	
(657,264)	(673,035)	15,771	
(9,007)	(6,192)	(2,815)	
(231,549)	(251,108)	19,560	Favorable financial related activity
647,361	27,567	619,794	Higher net operating income from operating activities

7,552,462	7,682,127	(129,665)	
(5,178,775)	(5,904,281)	725,506	
(708,188)	(708,189)	0	
1,665,499	1,069,657	595,842	Higher net operating income due to lower operating expenses
-	-	-	
-	-	-	
(732,165)	(635,570)	(96,595)	
(32,395)	(33,435)	1,040	
(764,560)	(669,005)	(95,555)	Higher debt service
(9,007)	(6,192)	(2,815)	
(2,489,060)	(2,488,175)	(885)	
(2,498,067)	(2,494,367)	(3,700)	
734,000	734,000	-	
(992,000)	(992,000)	-	
434,722	428,119	6,603	
176,722	170,119	6,603	
(1,420,406)	(1,923,596)	503,190	Higher cash from operations partially offset by higher debt service

LEHIGH COUNTY AUTHORITY
FINANCIAL STATEMENTS - SUBURBAN WASTEWATER
For the Period Ended May 31, 2025

STATEMENTS OF ACTIVITIES

Operating Revenues:

User Charges
Connection & System Charges
Other Miscellaneous Revenues

Total Operating Revenues

Operating Expenses:

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

Total Operating Expenses

Net Operating Profit

Non-Operating Income (Expense)

Interest Income
Interest (Expense)
Other Miscellaneous

Net Non-Operating Income (Expense)

Net Income (Loss)

CASH FLOW STATEMENT

Cash Flows From Operating Activities

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

Net Cash Provided by (Used in) Operating Activities

Cash Flows From Financing Activities

Capital Contributions
Proceeds New Borrowing
Interest Payments
Principal Payments

Net Cash Provided by (Used in) Financing Activities

Cash Flows from Capital and Related Activities

Non-Operating Income (Expenses)
Capital Expenditures, net

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

Cash Flows From Investing Activities

Investments Converting To Cash
Purchased Investments
Interest Income

Net Cash Provided By (Used In) Investing Activities

FUND NET CASH FLOWS

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 (Pro-rated)
Debt Retirement (Principal Payments) (Pro-rated)

Total Debt Service

Debt Service Ratio

	Suburban - Wastewater														
	Month					Year To Date					Full Year				
	Actual	Q2 FC	Prior Year	FC Var	PY Var	Actual	Q2 FC	Prior Year	FC Var	PY Var	Q2 FC	Budget	Prior Year	Bud Var	PY Var
Operating Revenues:															
User Charges	933,158	807,226	1,613,617	125,932	(680,460)	7,176,959	6,979,399	8,071,580	197,561	(894,621)	19,691,504	19,760,438	19,809,163	(68,934)	(117,659)
Connection & System Charges	73,941	107,963	86,018	(34,022)	(12,077)	599,476	633,498	502,170	(34,022)	97,306	1,752,345	1,694,206	1,350,898	58,139	401,448
Other Miscellaneous Revenues	41,118	199	30	40,919	41,088	41,118	199	135	40,919	40,983	1,987	2,683	405	(696)	1,582
Total Operating Revenues	1,048,216	915,387	1,699,665	132,829	(651,449)	7,817,553	7,613,096	8,573,885	204,457	(756,332)	21,445,836	21,457,327	21,160,465	(11,490)	285,371
Operating Expenses:															
Personnel	184,385	280,740	221,176	96,355	36,791	770,481	978,482	795,955	208,001	25,474	2,175,634	2,206,442	1,654,801	30,808	(520,833)
Shared Services - General & Administrative	39,407	123,539	52,585	84,132	13,179	130,514	276,408	155,153	145,893	24,639	693,587	781,682	333,442	88,096	(360,145)
Utilities	28,224	32,277	27,651	4,053	(572)	152,978	159,207	132,768	6,229	(20,210)	312,109	307,879	263,757	(4,229)	(48,352)
Materials and Supplies	29,928	100,714	51,439	70,786	21,511	123,457	215,790	150,846	92,333	27,389	656,210	689,690	409,228	33,480	(246,981)
Miscellaneous Services	727,127	715,934	645,219	(11,193)	(81,908)	3,331,888	3,247,360	2,900,502	(84,528)	(431,387)	7,910,524	7,969,739	7,157,875	59,215	(752,648)
Treatment and Transportation	401,527	273,053	354,278	(128,474)	(47,249)	2,173,040	1,909,852	1,995,832	(263,189)	(177,208)	4,617,574	4,245,970	5,509,024	(371,604)	891,450
Depreciation and Amortization	577,881	588,266	575,538	10,386	(2,343)	2,896,933	2,915,822	2,877,688	18,889	(19,244)	7,081,776	7,107,287	6,954,193	25,511	(127,584)
Major Maintenance Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-	-	-	-	-	22,653	22,653	227,575	-	204,922
Total Operating Expenses	1,988,479	2,114,524	1,927,886	126,045	(60,592)	9,579,292	9,702,920	9,008,744	123,628	(570,548)	23,470,067	23,331,343	22,509,895	(138,724)	(960,172)
Net Operating Profit	(940,262)	(1,199,137)	(228,221)	258,874	(712,041)	(1,761,739)	(2,089,824)	(434,860)	328,085	(1,326,879)	(2,024,230)	(1,874,016)	(1,349,430)	(150,214)	(674,801)
Non-Operating Income (Expense)															
Interest Income	65,066	35,000	49,384	30,066	15,682	250,934	187,545	231,506	63,389	19,428	432,545	207,242	635,893	225,303	(203,348)
Interest (Expense)	123,383	(15,629)	(12,118)	139,012	135,501	(93,011)	(193,623)	(61,343)	100,612	(31,668)	(290,602)	(176,093)	(136,537)	(114,509)	(154,065)
Other Miscellaneous	(15,307)	31,035	(5,248)	(46,343)	(10,060)	(23,670)	48,855	(1,513)	(72,525)	(22,157)	(108,075)	(147,982)	428,294	39,907	(536,368)
Net Non-Operating Income (Expense)	173,142	50,407	32,018	122,735	141,123	134,252	42,776	168,650	91,476	(34,398)	33,868	(116,833)	927,650	150,701	(893,781)
Net Income (Loss)	(767,121)	(1,148,730)	(196,203)	381,609	(570,918)	(1,627,486)	(2,047,048)	(266,209)	419,562	(1,361,277)	(1,990,362)	(1,990,849)	(421,780)	487	(1,568,582)

1,048,216	915,387	1,699,665	132,829	(651,449)	7,817,553	7,613,096	8,573,885	204,457	(756,332)	21,445,836	21,457,327	21,160,465	(11,490)	285,371
(1,410,598)	(1,526,257)	(1,352,349)	115,660	(58,249)	(6,682,359)	(6,787,098)	(6,131,056)	104,739	(551,303)	(16,388,290)	(16,224,056)	(15,555,702)	(164,235)	(832,588)
1,333,198	1,333,198	3,185,224	(0)	(1,852,027)	2,064,489	2,064,490	852,041	(0)	1,212,449	(0)	-	1,668,482	(0)	(1,668,483)
970,816	722,328	3,532,541	248,488	(2,561,725)	3,199,683	2,890,487	3,294,869	309,196	(95,186)	5,057,546	5,233,271	7,273,245	(175,725)	(2,215,700)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(112,285)	(3,528)	(11,643)	(108,757)	(100,642)	5,000,000	5,000,000	-	-	5,000,000	14,850,000	14,850,000	-	-	14,850,000
(39,339)	(40,082)	(49,067)	743	9,728	(137,758)	(26,339)	(58,966)	(111,419)	(78,793)	(176,093)	(176,093)	(124,171)	(0)	(51,922)
(151,624)	(43,609)	(60,710)	(108,014)	(90,914)	(196,659)	(197,497)	(244,391)	838	47,733	(2,000,831)	(2,000,831)	(2,906,363)	(0)	905,532
(15,307)	31,035	(5,248)	(46,343)	(10,060)	4,665,583	4,776,164	(303,357)	(110,581)	4,968,940	12,673,075	12,673,076	(3,030,534)	(1)	15,703,609
(703,413)	(703,000)	(269,417)	(413)	(433,996)	(23,670)	48,855	(1,513)	(72,525)	(22,157)	(108,075)	(147,982)	60,883	39,907	(168,958)
(718,721)	(671,965)	(274,665)	(46,756)	(444,056)	(1,892,197)	(1,891,784)	(1,589,414)	(413)	(302,783)	(13,738,000)	(13,738,000)	(9,706,549)	0	(4,031,451)
(246,000)	-	(490,000)	(246,000)	244,000	(1,915,867)	(1,842,929)	(1,590,926)	(72,938)	(324,940)	(13,846,075)	(13,885,982)	(9,645,665)	39,907	(4,200,409)
490,000	-	735,000	490,000	(245,000)	2,122,000	1,632,000	1,428,000	490,000	694,000	1,646,000	-	2,408,000	1,646,000	(762,000)
(246,000)	-	(490,000)	(246,000)	244,000	(1,892,000)	(1,646,000)	(939,000)	(246,000)	(953,000)	(1,646,000)	-	(1,919,000)	(1,646,000)	273,000
65,066	35,000	49,384	30,066	15,682	250,934	187,545	231,506	63,389	19,428	432,545	207,242	635,893	225,303	(203,348)
309,066	35,000	294,384	274,066	14,682	480,934	173,545	720,506	307,389	(239,572)	432,545	207,242	1,124,893	225,303	(692,348)
409,538	41,754	3,491,550	367,784	(3,082,012)	6,430,333	5,997,266	2,121,092	433,066	4,309,241	4,317,091	4,227,607	(4,278,061)	89,484	8,595,153

933,158	807,226	1,613,617	125,932	(680,460)	7,176,959	6,979,399	8,071,580	197,561	(894,621)	19,691,504	19,760,438	19,809,163	(68,934)	(117,659)
(1,410,598)	(1,526,257)	(1,352,349)	115,660	(58,249)	(6,682,359)	(6,787,098)	(6,131,056)	104,739	(551,303)	(16,388,290)	(16,224,056)	(15,555,702)	(164,235)	(832,588)
49,759	66,035	44,136	(16,277)	5,623	227,264	236,399	229,993	(9,136)	(2,729)	324,470	59,260	1,064,186	265,210	(739,716)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
115,059	108,161	86,048	6,897	29,011	640,594	633,697	502,305	6,897	138,289	1,754,333	1,696,889	1,351,303	57,444	403,030
(312,623)	(544,835)	391,452	232,212	(704,075)	1,362,457	1,062,397	2,672,822	300,060	(1,310,364)	5,382,016	5,292,531	6,668,949	89,485	(1,286,938)
14,674	14,674	10,348	-	4,327	73,372	73,372	51,738	-	21,634	176,093	176,093	124,171	0	51,922
166,736	166,736	242,197	-	(75,461)	833,680	833,680	1,210,985	-	(377,305)	2,000,831	2,000,831	2,906,363	0	(905,532)
181,410	181,410	252,544	-	(71,134)	907,052	907,052	1,262,722	-	(355,670)	2,176,925	2,176,924	3,030,534	1	(853,609)
(1.72)	(3.00)	1.55	1.28	(3.27)	1.50	1.17	2.12	0.33	(0.61)	2.47	2.43	2.20	0.04	0.27

LEHIGH COUNTY AUTHORITY
VARIANCE ANALYSIS - YTD
For the Period Ended May 31, 2025

STATEMENTS OF ACTIVITIES

Operating Revenues:

User Charges
Connection & System Charges
Other Miscellaneous Revenues

Total Operating Revenues

Operating Expenses:

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

Total Operating Expenses

Net Operating Profit

Non-Operating Income (Expense)

Interest Income
Interest (Expense)
Other Miscellaneous

Net Non-Operating Income (Expense)

Net Income (Loss)

CASH FLOW STATEMENT

Cash Flows From Operating Activities

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

Net Cash Provided by (Used in) Operating Activities

Cash Flows From Financing Activities

Capital Contributions
Proceeds New Borrowing
Interest Payments
Principal Payments

Net Cash Provided by (Used in) Financing Activities

Cash Flows from Capital and Related Activities

Non-Operating Income (Expenses)
Capital Expenditures, net

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

Cash Flows From Investing Activities

Investments Converting To Cash
Purchased Investments
Interest Income

Net Cash Provided By (Used In) Investing Activities

FUND NET CASH FLOWS

Suburban - Wastewater			
Actual	Q2 FC	FC Var	Comments
7,176,959	6,979,399	197,561	
599,476	633,498	(34,022)	
41,118	199	40,919	
7,817,553	7,613,096	204,457	Higher user charges
770,481	978,482	208,001	
130,514	276,408	145,893	
152,978	159,207	6,229	
123,457	215,790	92,333	
3,331,888	3,247,360	(84,528)	
2,173,040	1,909,852	(263,189)	
2,896,933	2,915,822	18,889	
-	-	-	
-	-	-	
9,579,292	9,702,920	123,628	Lower discretionary spending partially eroded by higher treatment & transportation volumes
(1,761,739)	(2,089,824)	328,085	Higher operations revenues and lower operating expenses
250,934	187,545	63,389	
(93,011)	(193,623)	100,612	
(23,670)	48,855	(72,525)	
134,252	42,776	91,476	Favorable financial related activity
(1,627,486)	(2,047,048)	419,562	Higher net income from operating activities aided by favorable financial activities
7,817,553	7,613,096	204,457	
(6,682,359)	(6,787,098)	104,739	
2,064,489	2,064,490	(0)	
3,199,683	2,890,487	309,196	Higher net operating income due to higher operating revenues along with lower operating expenses
-	-	-	
5,000,000	5,000,000	-	
(137,758)	(26,339)	(111,419)	
(196,659)	(197,497)	838	
4,665,583	4,776,164	(110,581)	Higher debt service
(23,670)	48,855	(72,525)	
(1,892,197)	(1,891,784)	(413)	
(1,915,867)	(1,842,929)	(72,938)	Higher capex
2,122,000	1,632,000	490,000	
(1,892,000)	(1,646,000)	(246,000)	
250,934	187,545	63,389	
480,934	173,545	307,389	Favorable investing activity
6,430,333	5,997,266	433,066	Higher cash from operations and favorable investing activity

LEHIGH COUNTY AUTHORITY
FINANCIAL STATEMENTS - CITY DIVISION
For the Period Ended May 31, 2025

STATEMENTS OF ACTIVITIES

	Month				
	Actual	Q2 FC	Prior Year	FC Var	PY Var
Operating Revenues:					
User Charges	5,685,689	5,528,108	4,940,824	157,581	744,865
Connection & System Charges	173,077	181,562	273,264	(8,484)	(100,187)
Other Miscellaneous Revenues	11,535	28,815	82,801	(17,280)	(71,266)
Total Operating Revenues	5,870,301	5,738,485	5,296,890	131,816	573,411
Operating Expenses:					
Personnel	964,674	970,122	1,174,668	5,448	209,994
Shared Services - General & Administrative	275,670	310,382	201,769	34,712	(73,901)
Utilities	138,814	155,111	136,525	16,297	(2,289)
Materials and Supplies	360,971	372,485	309,730	11,514	(51,242)
Miscellaneous Services	169,641	238,384	194,956	68,743	25,315
Treatment and Transportation	6,060	5,538	5,656	(521)	(404)
Depreciation and Amortization	542,413	542,413	515,561	(0)	(26,852)
Major Maintenance Expenses	1,934	1,437	2,952	(497)	1,018
Other Miscellaneous	405	-	-	(405)	(405)
Total Operating Expenses	2,460,583	2,595,872	2,541,817	135,289	81,235
Net Operating Profit	3,409,718	3,142,614	2,755,072	267,105	654,646
Non-Operating Income (Expense)					
Interest Income	490,751	470,000	553,531	20,751	(62,780)
Interest (Expense)	(1,511,501)	(1,278,995)	(1,433,824)	(232,506)	(77,678)
Other Miscellaneous	-	-	(5,397,397)	-	5,397,397
Net Non-Operating Income (Expense)	(1,020,750)	(808,995)	(6,277,690)	(211,755)	5,256,939
Net Income (Loss)	2,388,968	2,333,618	(3,522,617)	55,350	5,911,585

CASH FLOW STATEMENT

Cash Flows From Operating Activities					
Operating Revenues	5,870,301	5,738,485	5,296,890	131,816	573,411
Operating Expenses (ex D&A)	(1,916,235)	(1,884,149)	(2,023,304)	(32,086)	107,069
Non-Cash Working Capital Changes	(558,308)	(558,308)	(1,527,133)	0	968,825
Net Cash Provided by (Used in) Operating Activities	3,395,758	3,296,028	1,746,453	99,730	1,649,305
Cash Flows From Financing Activities					
Capital Contributions	-	-	-	-	-
Proceeds New Borrowing	-	-	55,000,000	-	(55,000,000)
Interest Payments	(1,047)	(1,104)	(1,099)	57	52
Principal Payments	(5,829)	(4,616)	(5,206)	(1,213)	(622)
Net Cash Provided by (Used in) Financing Activities	(6,876)	(5,720)	54,993,694	(1,156)	(55,000,570)
Cash Flows from Capital and Related Activities					
Annual Lease Payment	-	-	-	-	-
Non-Operating Income (Expenses)	-	-	(5,397,397)	-	5,397,397
Capital Expenditures, net	(2,178,372)	(2,925,094)	(773,683)	746,722	(1,404,688)
Net Cash Provided By (Used In) Capital and Related Activities	(2,178,372)	(2,925,094)	(6,171,080)	746,722	3,992,709
Cash Flows From Investing Activities					
Investments Converting To Cash	-	-	-	-	-
Purchased Investments	-	-	-	-	-
Interest Income	490,751	470,000	553,531	20,751	(62,780)
Net Cash Provided By (Used In) Investing Activities	490,751	470,000	553,531	20,751	(62,780)
FUND NET CASH FLOWS	1,701,261	835,214	51,122,598	866,048	(49,421,336)

DEBT SERVICE RATIO

Debt Service Ratio (Indenture Based)					
User Charges	5,685,689	5,528,108	4,940,824	157,581	744,865
Operating Expenses (Cash Based)	(1,918,169)	(2,053,459)	(2,026,256)	135,289	108,087
Interest Income	490,751	470,000	(4,843,866)	20,751	5,334,617
Annual Lease Payment (City)	(110,326)	(110,326)	(113,432)	-	3,105
Non-Operating Revenues (Expenses)	184,612	210,377	356,065	(25,765)	(171,453)
Cash Available For Debt Service	4,332,556	4,044,700	(1,686,664)	287,856	6,019,221
Interest Paid	1,126,293	1,126,293	1,121,654	-	4,639
Debt Retirement (Principal Payments)	349,826	349,826	399,465	-	(49,640)
Total Debt Service	1,476,119	1,476,119	1,521,120	-	(45,001)
Debt Service Ratio	2.94	2.74	(1.11)	0.20	4.04

City Division					
Year To Date					
Actual	Q2 FC	Prior Year	FC Var	PY Var	
24,854,954	24,365,862	22,649,705	489,092	2,205,249	
1,498,369	1,106,011	1,055,549	392,358	442,820	
25,575	60,816	169,256	(35,241)	(143,682)	
26,378,898	25,532,689	23,874,510	846,209	2,504,388	
4,704,505	4,950,361	4,890,814	245,856	186,309	
1,022,527	1,405,686	939,025	383,159	(83,501)	
1,190,591	925,477	783,201	(265,115)	(407,390)	
1,255,372	1,413,980	1,253,967	158,608	(1,405)	
667,345	698,060	625,545	30,715	(41,800)	
6,060	5,538	5,656	(521)	(404)	
2,712,067	2,712,066	2,577,805	(1)	(134,262)	
7,697	6,829	17,462	(868)	9,765	
2,500	2,095	-	(405)	(2,500)	
11,568,664	12,120,092	11,093,476	551,427	(475,188)	
14,810,234	13,412,598	12,781,034	1,397,636	2,029,200	
2,341,238	2,320,016	1,643,493	21,222	697,745	
(7,512,759)	(7,080,919)	(7,169,161)	(431,840)	(343,598)	
-	-	(5,396,147)	-	5,396,147	
(5,171,521)	(4,760,903)	(10,921,815)	(410,618)	5,750,294	
9,638,713	8,651,695	1,859,219	987,018	7,779,494	

26,378,898	25,532,689	23,874,510	846,209	2,504,388	
(8,848,900)	(9,099,366)	(8,498,209)	250,465	(350,691)	
(214,784)	(214,783)	(1,562,696)	(0)	1,347,912	
17,315,214	16,218,540	13,813,605	1,096,674	3,501,609	
-	-	-	-	-	
-	-	55,000,000	-	(55,000,000)	
(5,280)	(5,394)	(5,540)	114	260	
(586,506)	(584,651)	(718,185)	(1,855)	131,679	
(591,786)	(590,045)	54,276,275	(1,741)	(54,868,061)	
(661,958)	(661,958)	(680,590)	(1)	18,632	
-	-	(5,396,147)	-	5,396,147	
(10,675,110)	(11,026,208)	(2,883,315)	351,099	(7,791,795)	
(11,337,068)	(11,688,166)	(8,960,052)	351,098	(2,377,016)	
-	-	-	-	-	
-	-	-	-	-	
2,341,238	2,320,016	1,643,493	21,222	697,745	
2,341,238	2,320,016	1,643,493	21,222	697,745	
7,727,598	6,260,346	60,773,322	1,467,253	(53,045,723)	

24,854,954	24,365,862	22,649,705	489,092	2,205,249	
(8,856,597)	(9,408,025)	(8,515,672)	551,428	(340,926)	
2,341,238	2,320,016	(3,752,654)	21,222	6,093,892	
(551,631)	(551,631)	(567,158)	-	15,527	
1,523,944	1,166,827	1,224,805	357,117	299,139	
19,311,908	17,893,049	11,039,027	1,418,859	8,272,881	
5,631,467	5,631,467	5,608,272	-	23,195	
1,749,128	1,749,128	1,997,326	-	(248,198)	
7,380,595	7,380,595	7,605,598	-	(225,003)	
2.62	2.42	1.45	0.19	1.17	

Full Year					
Q2 FC	Budget	Prior Year	Bud Var	PY Var	
59,540,813	59,533,021	58,132,011	7,792	1,408,803	
3,576,956	3,424,580	648,879	152,376	(2,903,924)	
90,523	88,609	254,620	1,914	(164,097)	
63,208,292	63,046,210	64,867,510	162,081	(1,659,218)	
14,010,800	13,975,346	11,262,555	(35,453)	(2,748,245)	
3,233,292	3,272,110	2,127,095	38,817	(1,106,198)	
2,119,257	2,083,602	1,833,941	(35,655)	(285,316)	
3,752,651	3,677,870	3,084,944	(74,781)	(667,707)	
2,609,068	2,653,796	2,537,609	44,728	(71,459)	
11,685	11,685	11,933	-	248	
6,508,957	6,516,803	7,116,269	7,846	607,311	
4,098,331	4,100,000	5,736,126	1,669	1,637,795	
2,095	-	2,689,011	(2,095)	2,686,916	
36,346,136	36,291,211	36,399,482	(54,924)	53,346	
26,862,156	26,754,999	28,468,029	107,157	(1,605,873)	
5,610,016	1,432,632	5,742,204	4,177,384	(132,188)	
(20,864,751)	(20,178,848)	(22,621,589)	(685,903)	1,756,838	
15,000,000	15,000,000	-	-	15,000,000	
(254,735)	(3,746,216)	(16,879,385)	3,491,481	16,624,650	
26,607,421	23,008,783	11,588,644	3,598,638	15,018,777	

63,208,292	63,046,210	64,867,510	162,081	(1,659,218)	
(25,738,847)	(25,674,408)	(23,547,087)	(64,439)	(2,191,760)	
(328,699)	-	(4,649,562)	(328,699)	4,320,863	
37,140,745	37,371,802	36,670,861	(231,057)	469,884	
-	-	-	-	-	
-	-	55,000,000	-	(55,000,000)	
(13,515,521)	(13,515,690)	(13,459,853)	169	(55,668)	
(4,197,907)	(4,250,000)	(4,793,582)	52,093	595,675	
(17,713,428)	(17,765,690)	36,746,565	52,262	(54,459,993)	
(1,323,915)	(1,323,915)	(1,361,180)	-	37,265	
15,000,000	15,000,000	-	-	15,000,000	
(50,580,000)	(50,580,000)	(18,735,537)	0	(31,844,463)	
(36,903,915)	(36,903,915)	(20,096,717)	0	(16,807,198)	
-	-	-	-	-	
-	-	-	-	-	
5,610,016	1,432,632	5,742,204	4,177,384	(132,188)	
5,610,016	1,432,632	5,742,204	4,177,384	(132,188)	
(11,866,582)	(15,865,171)	59,062,913	3,998,589	(70,929,495)	

59,540,813	59,533,021	61,632,011	7,792	(2,091,197)	
(29,837,179)	(29,774,408)	(29,283,213)	(62,770)	(553,966)	
5,610,016	1,432,632	5,742,204	4,177,384	(132,188)	
(1,323,915)	(1,323,915)	(1,361,180)	-	37,265	
3,667,479	3,513,189	3,235,500	154,290	431,979	
37,657,214	33,380,519	39,965,321	4,276,695	(2,308,107)	
13,515,521	13,515,690	13,459,853	(169)	55,668	
4,197,907	4,250,000	4,793,582	(52,093)	(595,675)	
17,713,428	17,765,690	18,253,435	(52,262)	(540,007)	
2.13	1.88	2.19	0.25	(0.06)	

LEHIGH COUNTY AUTHORITY
VARIANCE ANALYSIS - YTD
For the Period Ended May 31, 2025

STATEMENTS OF ACTIVITIES

Operating Revenues:

User Charges
Connection & System Charges
Other Miscellaneous Revenues

Total Operating Revenues

Operating Expenses:

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

Total Operating Expenses

Net Operating Profit

Non-Operating Income (Expense)

Interest Income
Interest (Expense)
Other Miscellaneous

Net Non-Operating Income (Expense)

Net Income (Loss)

CASH FLOW STATEMENT

Cash Flows From Operating Activities

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

Net Cash Provided by (Used in) Operating Activities

Cash Flows From Financing Activities

Capital Contributions
Proceeds New Borrowing
Interest Payments
Principal Payments

Net Cash Provided by (Used in) Financing Activities

Cash Flows from Capital and Related Activities

Non-Operating Income (Expenses)
Capital Expenditures, net

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

Cash Flows From Investing Activities

Investments Converting To Cash
Purchased Investments
Interest Income

Net Cash Provided By (Used In) Investing Activities

FUND NET CASH FLOWS

City Division			
Actual	Q2 FC	FC Var	Comments
24,854,954	24,365,862	489,092	
1,498,369	1,106,011	392,358	
25,575	60,816	(35,241)	
26,378,898	25,532,689	846,209	Higher user charges and higher system fees
4,704,505	4,950,361	245,856	
1,022,527	1,405,686	383,159	
1,190,591	925,477	(265,115)	
1,255,372	1,413,980	158,608	
667,345	698,060	30,715	
6,060	5,538	(521)	
2,712,067	2,712,066	(1)	
7,697	6,829	(868)	
2,500	2,095	(405)	
11,568,664	12,120,092	551,427	Lower personnel and G&A costs
14,810,234	13,412,598	1,397,636	
2,341,238	2,320,016	21,222	
(7,512,759)	(7,080,919)	(431,840)	
-	-	-	
(5,171,521)	(4,760,903)	(410,618)	Higher interest expense
9,638,713	8,651,695	987,018	Higher net income from operating activities

26,378,898	25,532,689	846,209	
(8,848,900)	(9,099,366)	250,465	
(214,784)	(214,783)	(0)	
17,315,214	16,218,540	1,096,674	Higher net income from operations
-	-	-	
-	-	-	
(5,280)	(5,394)	114	
(586,506)	(584,651)	(1,855)	
(591,786)	(590,045)	(1,741)	
-	-	-	
(10,675,110)	(11,026,208)	351,099	
(10,675,110)	(11,026,208)	351,099	Lower capex
-	-	-	
-	-	-	
2,341,238	2,320,016	21,222	
2,341,238	2,320,016	21,222	
8,389,556	6,922,303	1,467,253	Higher cash generated by operations and lower capex

	Suburban Water				Suburban Wastewater				City Division				Total			
	5/31/2025 Actual	2025 Forecast	2025 Budget	2024 Audited	5/31/2025 Actual	2025 Forecast	2025 Budget	2024 Audited	5/31/2025 Actual	2025 Forecast	2025 Budget	2024 Audited	5/31/2025 Actual	2025 Forecast	2025 Budget	2024 Audited
Cash																
Operating																
Unrestricted	7,883,898	9,398,331	10,929,923	9,315,874	10,680,231	4,723,315	9,817,617	(501,114)	10,160,995	33,274,888	56,340,325	16,539,187	28,725,125	47,396,534	77,087,865	25,353,947
Restricted	-	-	-	-	-	9,561	3,025	9,561	95,285,596	58,621,247	25,769,470	87,223,530	95,285,596	58,630,808	25,772,496	87,233,091
Total Operating	7,883,898	9,398,331	10,929,923	9,315,874	10,680,231	4,732,875	9,820,642	(491,554)	105,446,591	91,896,135	82,109,796	103,762,717	124,010,721	106,027,342	102,860,361	112,587,038
Capital																
Unrestricted	339,349	321,054	319,718	321,054	2,107,366	5,955,385	5,955,385	6,862,722	691,785	3,022,601	3,022,601	3,022,601	3,138,500	9,299,040	9,297,704	10,206,378
Restricted	-	-	-	-	352,581	338,677	338,360	338,677	7,524,574	7,500,035	7,500,035	7,500,035	7,877,155	7,838,712	7,838,396	7,838,712
Total Capital	339,349	321,054	319,718	321,054	2,459,947	6,294,062	6,293,745	7,201,399	8,216,359	10,522,636	10,522,636	10,522,636	11,015,656	17,137,752	17,136,099	18,045,090
Other Restricted																
Debt Reserves	1,651,607	1,674,161	1,907,712	1,658,337	-	-	-	-	40,150,767	31,800,765	30,004,516	31,800,765	41,802,374	33,474,926	31,912,228	33,459,102
Escrow - Developer Deposits	260,688	260,682	218,888	260,682	7,764	7,764	56,678	7,764	3,403	3,403	32,106	3,403	271,854	271,849	307,671	271,849
Total Other Restricted	1,912,295	1,934,843	2,126,600	1,919,019	7,764	7,764	56,678	7,764	40,154,169	31,804,167	30,036,622	31,804,167	42,074,228	33,746,775	32,219,899	33,730,951
Total Cash	10,135,542	11,654,229	13,376,241	11,555,948	13,147,943	11,034,701	16,171,064	6,717,610	153,817,119	134,222,939	122,669,054	146,089,521	177,100,604	156,911,869	152,216,359	164,363,078
Investments																
Operating																
Unrestricted	1,973,045	1,845,869	2,023,130	1,845,869	7,024,680	7,278,350	6,965,466	7,278,350	-	-	-	-	8,997,725	9,124,219	8,988,596	9,124,219
Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating	1,973,045	1,845,869	2,023,130	1,845,869	7,024,680	7,278,350	6,965,466	7,278,350	-	-	-	-	8,997,725	9,124,219	8,988,596	9,124,219
Capital																
Unrestricted	1,141,604	1,000,184	1,000,000	1,000,184	-	-	-	-	-	-	-	-	1,141,604	1,000,184	1,000,000	1,000,184
Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital	1,141,604	1,000,184	1,000,000	1,000,184	-	-	-	-	-	-	-	-	1,141,604	1,000,184	1,000,000	1,000,184
Other Restricted																
Debt Reserves	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Escrow	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Investments	3,114,649	2,846,053	3,023,130	2,846,053	7,024,680	7,278,350	6,965,466	7,278,350	-	-	-	-	10,139,329	10,124,403	9,988,596	10,124,403
Total Cash and Investments	13,250,191	14,500,282	16,399,371	14,402,001	20,172,623	18,313,051	23,136,530	13,995,960	153,817,119	134,222,939	122,669,054	146,089,521	187,239,933	167,036,272	162,204,955	174,487,481
Summary																
Cash																
Unrestricted	8,223,247	9,719,386	11,249,641	9,636,929	12,787,598	10,678,699	15,773,001	6,361,608	10,852,780	36,297,489	59,362,926	19,561,788	31,863,625	56,695,574	86,385,569	35,274,414
Restricted	1,912,295	1,934,843	2,126,600	1,919,019	360,345	356,001	398,063	356,001	142,964,339	97,925,450	63,306,128	126,527,733	145,236,979	100,216,295	65,830,791	128,802,754
Total Cash	10,135,542	11,654,229	13,376,241	11,555,948	13,147,943	11,034,701	16,171,064	6,717,610	153,817,119	134,222,939	122,669,054	146,089,521	177,100,604	156,911,869	152,216,359	164,077,168
Investments																
Unrestricted	3,114,649	2,846,053	3,023,130	2,846,053	7,024,680	7,278,350	6,965,466	7,278,350	-	-	-	-	10,139,329	10,124,403	9,988,596	10,124,403
Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Investments	3,114,649	2,846,053	3,023,130	2,846,053	7,024,680	7,278,350	6,965,466	7,278,350	-	-	-	-	10,139,329	10,124,403	9,988,596	10,124,403
Total Cash and Investments	13,250,191	14,500,282	16,399,371	14,402,001	20,172,623	18,313,051	23,136,530	13,995,960	153,817,119	134,222,939	122,669,054	146,089,521	187,239,933	167,036,272	162,204,955	174,201,571

CERTIFICATES OF DEPOSIT

MAY 2025

Fund		Bank	Location	Gross Amount	Date of Purchase	Date Due	Net Rate %
WW Capac	Global FCU		Anchorage, AK	246,000.00	5/22/25	5/21/27	4.100

DEVELOPMENT ACTIVITY

Water system construction is occurring in the following developments:

6681 Snowdrift Road, Warehouse expansion, water, UMT
Advanced Health Care of Allentown, 1 commercial lot, LMT
Glenlivet Drive West Main extension and subdivision UMT
Grant Street Townes, 18 Townhouse, WT
Fallbrooke Residential Subdivision, 90 sf residential units, UMT
Fields at Twin Run 78 Townhomes 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, 128 Townhomes, 272 Single Homes, LMT
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
Transedge Truck Center, Warehouse, UMT

Water system plans are being reviewed for the following developments:

7649 Penn Drive, Warehouse expansion, water, UMT
405 Nestle Way Blue Triton Trailer Enterance, Warehouse, UMT
110 PA Route 100, Lehigh Valley West 57, Warehouse, UMT
1321 Rising Sun Road, 110 Single family homes, Sewer NWT
1431 and 1550 Nursery Street warehouse and 36 Townhomes, UMT
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
3121 RT 309 NWT Nexus 78, Watermain Extension, Warehouse, North Whitehall
3400 Brookside Road, Indian Creek- 26 Single family homes-Main extension, LMT
3952 Independence Drive,NW
4054 Chestnut Street Single connection,Umliford
6045 Reppert Lane 24 Town Homes, UMT
7150 Hamilton Blvd, Bank,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 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
Kings Buisness Park 4873 PA RT 873, Mixed use, NWT
Krocks Road Mixed use development
Lehigh Valley Town Center, Mixed use development, UMT
Lehigh Valley West 57, Warehouse, 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
Western Lehigh Development 2 Commercial Lots, LMT
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.
Western Lehigh Development 2 Commercial Lots, LMT

Sewage Facilities Planning Modules Reviewed in Prior Month:

1002 Walnut Street Adaptive Reuse

1002 Walnut St

Allentown

GPD

9,520

Lehigh County Authority
System Operations Review - May 2025
Presented: June 23, 2025

		<u>May-25</u>	<u>2025</u> <u>Totals***</u>	<u>2024 Totals</u>	<u>2023 Totals</u>
Recordable Safety Incidents*	Total LCA	0	2	2	33
Non-Recordable Safety Incidents	Total LCA	0	1	25	
Incident Types **	Injuries	0	3	15	
	Property Damage	0	0	11	
	Near Miss	0	0	1	

***Numbers adjusted to match current tracking methodology

* Recordable Safety Incidents are those that result in death, days away from work, restricted duty, medical treatment beyond first aid.

** Safety incidents may be categorized in more than one incident type.

<u>Year To Date Safety Incidents</u>	<u>Root Cause Analysis Completed</u>	<u>Corrective Actions Identified</u>	<u>Corrective Actions Completed</u>	
	2	4	0	
<u>Current Month Incidents</u>				
<u>Description</u>	<u>Date</u>	<u>Type</u>	<u>Root Cause(s)</u>	<u>Corrective Action(s)</u>

Lehigh County Authority
System Operations Review - May 2025

Presented: June 23, 2025

Page 2

Critical Activities	System	Description	May-25	2025 Totals	2024 Totals	Permit
			Daily Avg (MGD)	Daily Avg (MGD)	Daily Avg (MGD)	Daily Max (MGD)
Water Production	Allentown	Total	23.06	22.30	22.39	39.0
		Schantz Spring	6.67	6.49	6.82	9.0
		Crystal Spring	3.95	3.86	3.87	4.0
		Little Lehigh Creek	9.02	10.95	11.47	30.0
		Lehigh River	3.42	0.99	0.23	28.0
	Central Lehigh	Total	12.04	11.23	11.49	19.04 MGD Avg
		Feed from Allentown	7.37	7.06	6.88	7.0 MGD Avg 10.5 MGD Max
		Well Production (CLD)	4.67	4.24	4.60	8.54 MGD Avg
		Sum of all (12) other Suburban Water Systems	0.13	0.15	0.15	1.71 Sum of all wells
Wastewater Treatment		Kline's Island	36.79	32.24	34.04	40.0
		Pretreatment Plant	4.86	4.73	4.98	5.75 (design capacity)
		Sum of all (5) other Suburban WW Systems	0.25	0.19	0.19	0.36
			May-25	2025 Totals	2024 Totals	2023 Totals
Precipitation Totals (inches)			10.45	19.51	41.88	46.38
Compliance Reports Submitted to Allentown			17	140	278	280
Notices of Violation (NOVs)		(Allentown + Suburban)	1	3	5	3
Sanitary Sewer Overflows (SSOs)/Bypasses		(Allentown + Suburban)	2	6	17	24
Main Breaks Repaired		Allentown	0	7	27	8
		Suburban	1	5	14	12
Customer Service Phone Inquiries		(Allentown + Suburban)	920	6122	16,690	11,221
Water Shutoffs for Non-Payment		(Allentown + Suburban)	188	806	2,010	1,995
Injury Accidents		(Allentown + Suburban)	0	3	15	19
Emergency Declarations		Allentown	0	0	2 @ 228,181.55	2
		Suburban	0	1 @ \$318,754	1 @ 56,662.50	0

Significant Repairs/Upgrades:

Description of Non-Compliance Events:

On May 21, 2025, a NOV was received for a PFOS MCL exceedance in the Emmaus Consecutive Division. The NOV and latest public notification are included with this report.

Other:

	Lehigh County Authority				
	System Operations Review - May 2025				
	Presented: June 23, 2025				
	Page 3				
<u>Critical Activities</u>	<u>System</u>	<u>Description</u>	<u>May-25</u>	<u>2025 Totals</u>	<u>2024 Totals</u>
Wastewater Compliance	Allentown	Bypass	0	1	3
		Bypass Volume	0	22,215	1,713,644
		Permit Exceedances	0	0	0
		Sanitary Sewer Overflows	0	3	5
		COA Issued NOVs	0	0	0
		Regulatory Agency issued NOVs	0	2	0
	Arcadia	Bypass	0	0	0
		Bypass Volume	0	0	0
		Permit Exceedances	0	0	1
		Sanitary Sewer Overflows	0	0	0
		NOVs	0	0	1
	Heidelberg Heights	Bypass	2	2	4
		Bypass Volume	271,192	271,192	2,125,696
		Permit Exceedances	0	1	9
		Sanitary Sewer Overflows	0	0	0
		NOVs	0	0	0
	Lynn	Bypass	0	0	2
		Bypass Volume	0	0	1,010,000
		Permit Exceedances	0	0	2
		Sanitary Sewer Overflows	0	0	0
		NOVs	0	0	0
	Sand Spring	Bypass	0	0	0
		Bypass Volume	0	0	0
		Permit Exceedances	8	13	44
		Sanitary Sewer Overflows	0	0	0
		NOVs	0	0	1
	Wynnewood	Bypass	0	0	0
		Bypass Volume	0	0	0
		Permit Exceedances	0	0	9
		Sanitary Sewer Overflows	0	0	3
		NOVs	0	0	1
Water Compliance	Allentown	Boil Water Advisories	0	0	0
	Central Lehigh	Boil Water Advisories	0	0	0
	Suburban Water Systems	Boil Water Advisories	0	1	1



1053 SPRUCE RD * P.O. BOX 3348 * ALLENTOWN, PA 18106-0348
610-398-2503 * email: service@lehighcountyauthority.org
www.lehighcountyauthority.org

June 2, 2025

«Customer»
«c_cid_name2»
«c_addr_line1»
«c_addr_line2»
«c_cid_city», «c_cid_state» «c_cid_zip»

**EMMAUS CONSECUTIVE DIVISION CUSTOMERS
IMPORTANT INFORMATION ABOUT YOUR DRINKING WATER**

**PERFLUOROOCTANE SULFONATE (PFOS) / PERFLUOROOCTANOIC ACID (PFOA)
MAXIMUM CONTAMINANT LEVEL (MCL) EXCEEDANCE**

**ESTE INFORME CONTIENE INFORMACIÓN IMPORTANTE ACERCA DE SU AGUA POTABLE.
HAGA QUE ALGUIEN LO TRADUZCA PARA USTED, O HABLE CON ALGUIEN QUE LO ENTIENDA.**

**Water Purchased from the Borough of Emmaus Has Levels of Perfluorooctane sulfonate (PFOS)/
Perfluorooctanoic acid (PFOA) Above Drinking Water Standards**

Lehigh County Authority (LCA) purchases all water for Emmaus Consecutive Division customers from the Borough of Emmaus, and it is important for you to be aware of this water quality issue. LCA recently violated a drinking water standard. Although this incident was not an emergency, as our customers, you have a right to know what happened and what we did to correct this situation.

LCA routinely tests drinking water for numerous contaminants. Results received on 5/21/2025 show PFOS and PFOA levels above the maximum contaminant level (MCL). Compliance with the drinking water MCL is based on the running annual average (RAA) of the four most recent quarters of test results. Sample results are in parts per trillion or **ppt**, equivalent to **one drop in 20** Olympic-sized swimming pools. The current PFOS average is 40.46 ppt, which is above the MCL. The current PFOA average is 11.35 ppt, which is below the MCL. The MCL for PFOS is 18 ppt and the MCL for PFOA is 14 ppt.

Although the system average for PFOA is below the MCL, individual results may be higher or lower at any given time due to the mix of water supplies being used. The results displayed in the table below provide the individual sample results and distribution system locations.

Results Date	Site #	PFOA ppt	PFOS ppt	Location/Address
5/20/2025	701	9.65	23.6	182 Woodhaven Dr
5/15/2025	702	17.5	107	75 Chestnut Hill Road
5/15/2025	703	7.23	5.22	Camp St. between 3353 W Emaus Ave & 3368 Capitol St.
5/15/2025	704	3.69	6.08	Miriam by Chris Dr
5/15/2025	705	8.56	11.7	3501 Orchid Cir
5/15/2025	706	16.5	103	50 White Oak Ln
5/15/2025	707	14.6	73.3	Pike Rd by 3128 S 6th St
5/15/2025	708	11.6	58	4302 David Drive - Salem Ridge
5/15/2025	709	9.26	7.65	3461 S Cedar Crest Blvd, Lutheran Church

What are PFOS and PFOA?

PFOS and PFOA are chemicals that are part of a larger group referred to as perfluoroalkyl substances (PFAS). These are man-made chemicals and do not occur naturally in the environment. They have been used to make items that are resistant to water, grease, or stains such as cookware, carpets, food wrappers, and other packaging. They are also used in industrial processes and in firefighting foams. Since these substances are resistant to heat, water, and oil they persist in the environment and in the human body. Due to the prevalence of PFAS in consumer products, it is likely that most people have been exposed to these substances at some point.

Learn more about these chemicals on LCA's dedicated webpage:

<https://www.lehighcountyauthority.org/information-about-pfas/>.

What happened? What was done?

The Borough of Emmaus has determined the source of the PFOS and PFOA at the fire training facility and has taken action to address the problem, including shutting down a contaminated well. The Borough is working closely with PA DEP and expects the construction of a treatment system to be completed by the spring of 2026.

To learn more about the corrective action plan visit the Borough of Emmaus website at

<https://www.emmauspa.gov/>.

What does this mean?

This is not an immediate risk. If it had been, you would have been notified immediately. However, exposure to PFOS and/or PFOA in excess of the MCL over many years may result in adverse health effects. Drinking water containing PFOS in excess of the MCL of 18 ppt may cause adverse health effects, including decreased immune response. Drinking water containing PFOA in excess of the MCL of 14 ppt may cause adverse health effects, including developmental effects (neurobehavioral and skeletal effects).

What should I do?

Talk to your doctor if you have health concerns related to this information. You do not need to use an alternative (e.g., bottled) water supply, per PA DEP.

What is LCA doing?

LCA is working with the Borough of Emmaus and PA DEP to be sure you receive information about water quality as this situation is being addressed. Quarterly sampling is being conducted throughout the distribution system by LCA, and results will be shared with customers.

Please share this information with all the other people who drink this water, especially those who may not have received this notice directly (for example, people in apartments, nursing homes, schools, and businesses). You can do this by posting this notice in a public place or distributing copies by hand or mail.

For more information, please contact the LCA Customer Care Team at 610-398-1444 or email us at service@lehighcountyauthority.org.



05/21/2025

NOTICE OF VIOLATION

SENT VIA EMAIL: AndrewMoore@Lehighcountyauthority.org

Andrew Moore
LCA Emmaus Consecutive, PWSID 3390075
PO Box 3348
Allentown, PA 18106-0348

Re: Exceedance of Drinking Water Maximum Contaminant Level Running Annual Average for PFOS

Dear Mr. Moore,

Our records indicate that the LCA Emmaus Consecutive System exceeded the Maximum Contaminant Level (MCL) for perfluorooctane sulfonate (PFOS) and/or perfluorooctanoic acid (PFOA) at Entry Point 100 during the monitoring period of 04/01/2025-06/30/2025. PFOS and PFOA samples were collected on 4/30/2025. The current running annual average (RAA) calculated from these results for Entry Point (EP) 100 is 40.46ng/L for PFOS and 11.35ng/L for PFOA. The MCLs for PFOA and PFOS, in accordance with 25 Pa. Code § 109.202(a)(4)(ii), are as follows:

Contaminant	MCL (ng/L)	RAA (ng/L)
Perfluorooctane sulfonate (PFOS)	18	40.46
Perfluorooctanoic acid (PFOA)	14	11.35

A RAA value that exceeds the MCL is a violation of Title 25 Pa. Code, Chapter 109.30(16)(ix).

In response to this violation, DEP requests that you take the following actions to investigate and monitor your public water system:

1. Continue quarterly monitoring for PFOS and PFOA at EP 100 in accordance with the provisions of 25 Pa. Code § 109.301 (relating to general monitoring requirements). Quarterly monitoring should continue until the results from four consecutive quarters indicate levels are below the MCL *and* reduced monitoring is granted by the Department.
2. *As soon as possible*, but no later than 30 days from your PFOS and/or PFOA exceedance awareness date of 5/21/2025, issue Tier 2 Public Notification (PN) to your customers for this violation, in accordance with the provisions of 25 Pa. Code § 109.409 (relating to Tier 2 public notice). A template for Tier 2 PN for Exceeding the PFOS and/or PFOA MCL Form, PN Instructions for Exceeding the PFOS and/or PFOA MCL and PN certification form are enclosed. PN is due no later than 6/20/2025

3. Ensure that sample collection and analysis is conducted according to the requirements of the regulations, including analysis by an accredited laboratory using one of the approved methods specified in 25 Pa. Code § 109.304(f). Monitoring results are to be reported by the laboratory to the Drinking Water Electronic Laboratory Reporting system (DWELR) as sample type 'E'.
4. If any sample result exceeds the MCL for PFOS, PFOA or both, notify the Department within one hour of discovery.
5. Take necessary investigative actions to identify the cause(s) of the PFOS/PFOA contamination of your water supply source(s) and consult with DEP regarding any additional follow-up actions.

This Notice of Violation is neither an order nor any other final action of the Department of Environmental Protection. It neither impose nor waives any enforcement action available to the Department under any of its statutes. If the Department determines that an enforcement action is appropriate, you will be notified of the action.

If you have any questions or concerns, please feel free to contact me by email at sdoes@pa.gov or by telephone at 570-239-8441.

Sincerely,



Shelby Does
Sanitarian
Bureau of Safe Drinking Water

Enclosure: Tier 2 PN for Exceeding the PFOS and/or PFOA MCL Form, PN Instructions for Exceeding the PFOS and/or PFOA MCL and PN certification form

cc:

Michael Phillips, Sanitarian Supervisor, Bethlehem District Office (Via Email)
Todd Ostir, Environmental Group Manager, Northeast Regional Office (Via Email)
EP, SDW Tech Support (Via Email)
File