



Lehigh County Authority Monthly Financial Report

MAY 2025

Summary

MAY 2025

Income Statement

Suburban Water

Suburban Wastewater

City Division

Total LCA

Cash Flow Statement

Suburban Water

Suburban Wastewater

City Division

Total LCA

MONTH		
Actual	Q2 FC	FC Var
586,384	16,362	570,022
(767,121)	(1,148,730)	381,609
2,388,968	2,333,618	55,350
2,208,232	1,201,250	1,006,982
(486,605)	(940,008)	453,403
409,538	41,754	367,784
1,701,261	835,214	866,048
1,624,195	(63,041)	1,687,235

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YEAR TO DATE		
Actual	Q2 FC	FC Var
647,361	27,567	619,794
(1,627,486)	(2,047,048)	419,562
9,638,713	8,651,695	987,018
8,658,588	6,632,213	2,026,374
(1,420,406)	(1,923,596)	503,190
6,430,333	5,997,266	433,066
7,727,598	6,260,346	1,467,253
12,737,526	10,334,016	2,403,510

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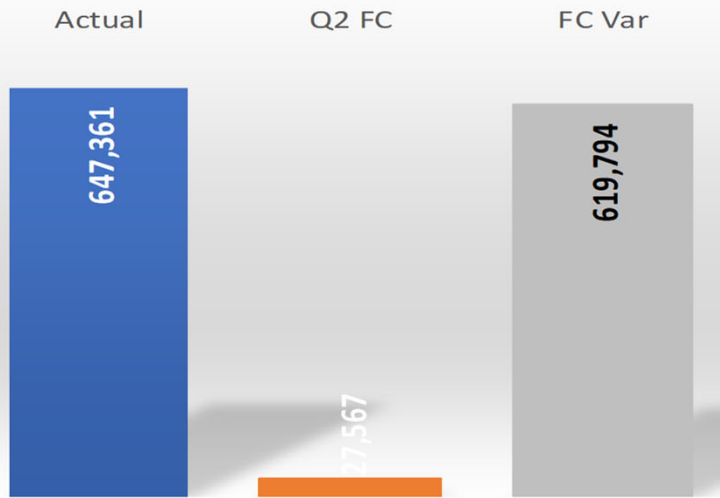
City Division

Total LCA

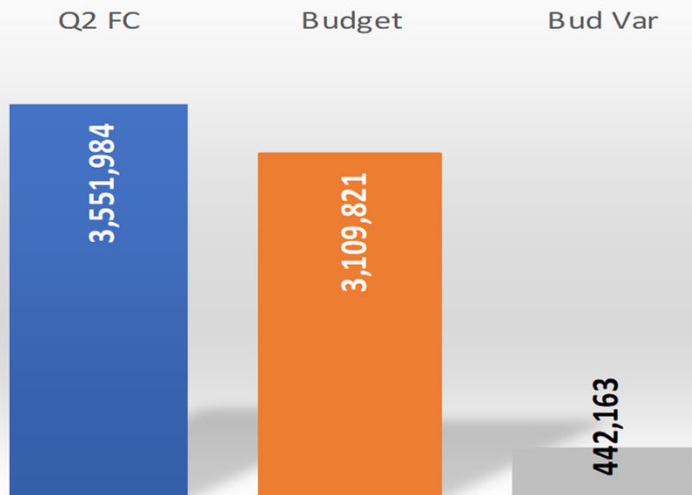
FULL YEAR		
Q2 FC	Budget	Bud Var
3,551,984	3,109,821	442,163
(1,990,362)	(1,990,849)	487
26,607,421	23,008,783	3,598,638
28,169,043	24,127,755	4,041,288
98,281	(400,000)	498,282
4,317,091	4,227,607	89,484
(11,866,582)	(15,865,171)	3,998,589
(7,451,209)	(12,037,564)	4,586,355

Suburban Water

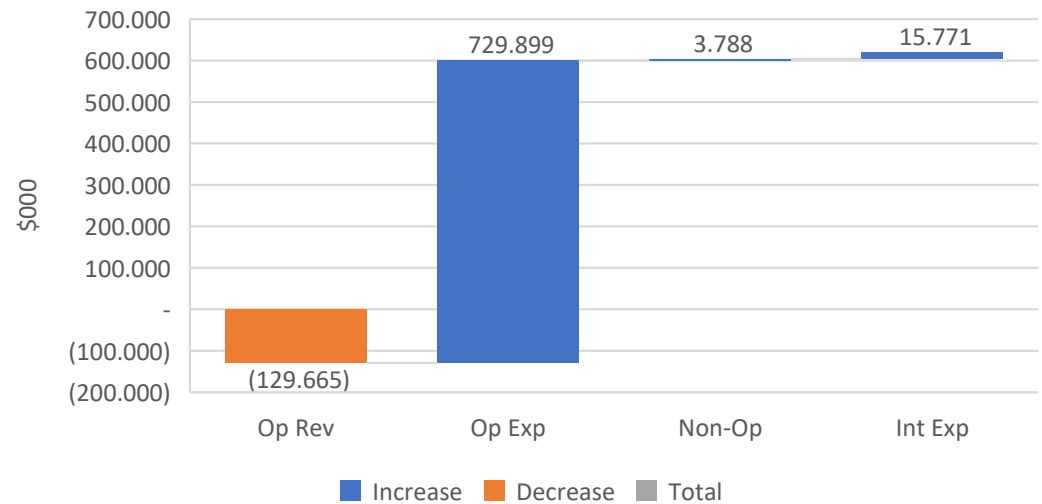
Income - YTD



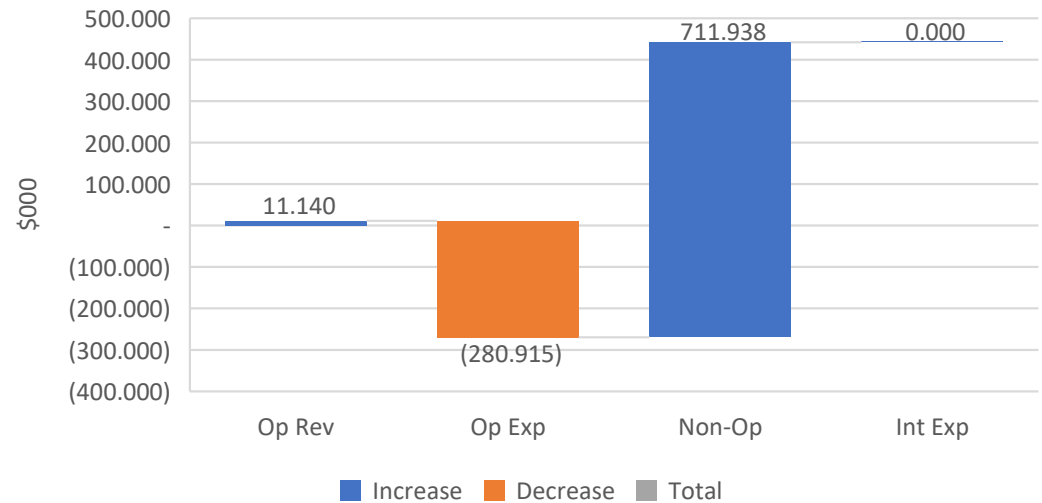
Income - Full Year



YTD Net Income Variances to FC

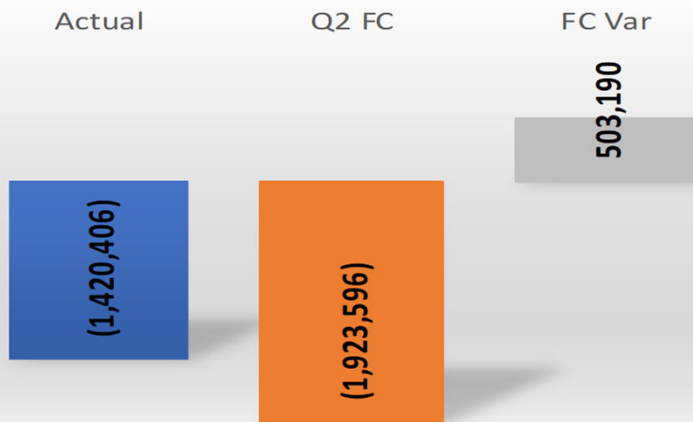


FY Net Income Variances to Budget

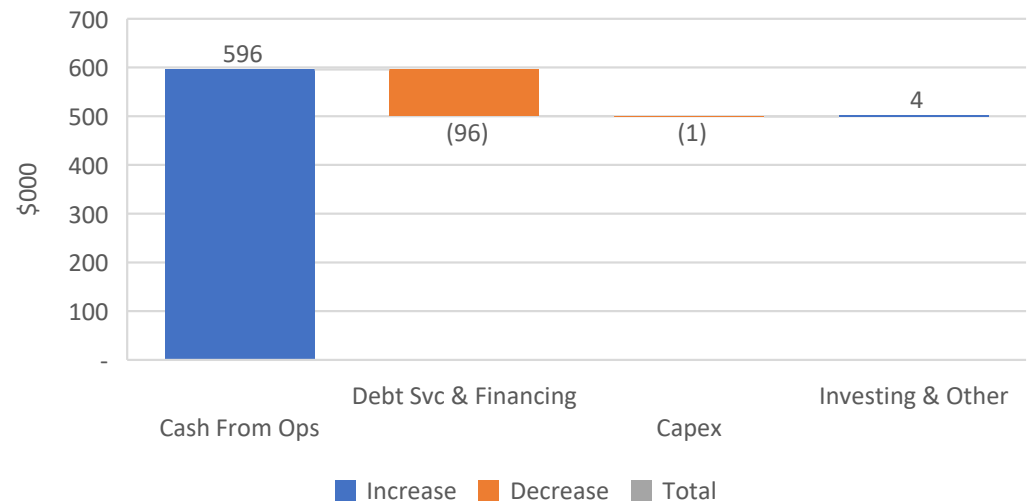


Suburban Water

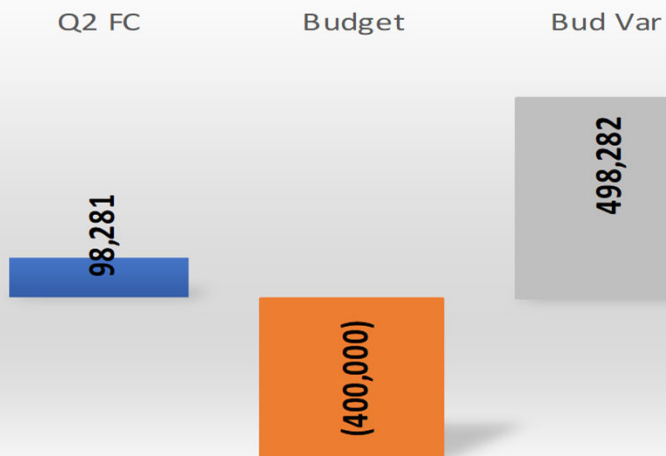
Cash Flows - YTD



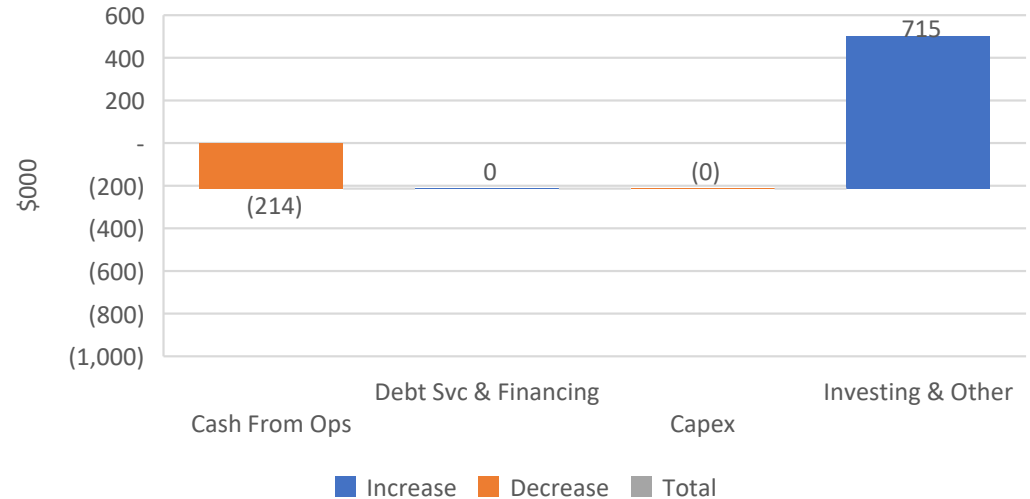
YTD Cash Flow Variances to FC



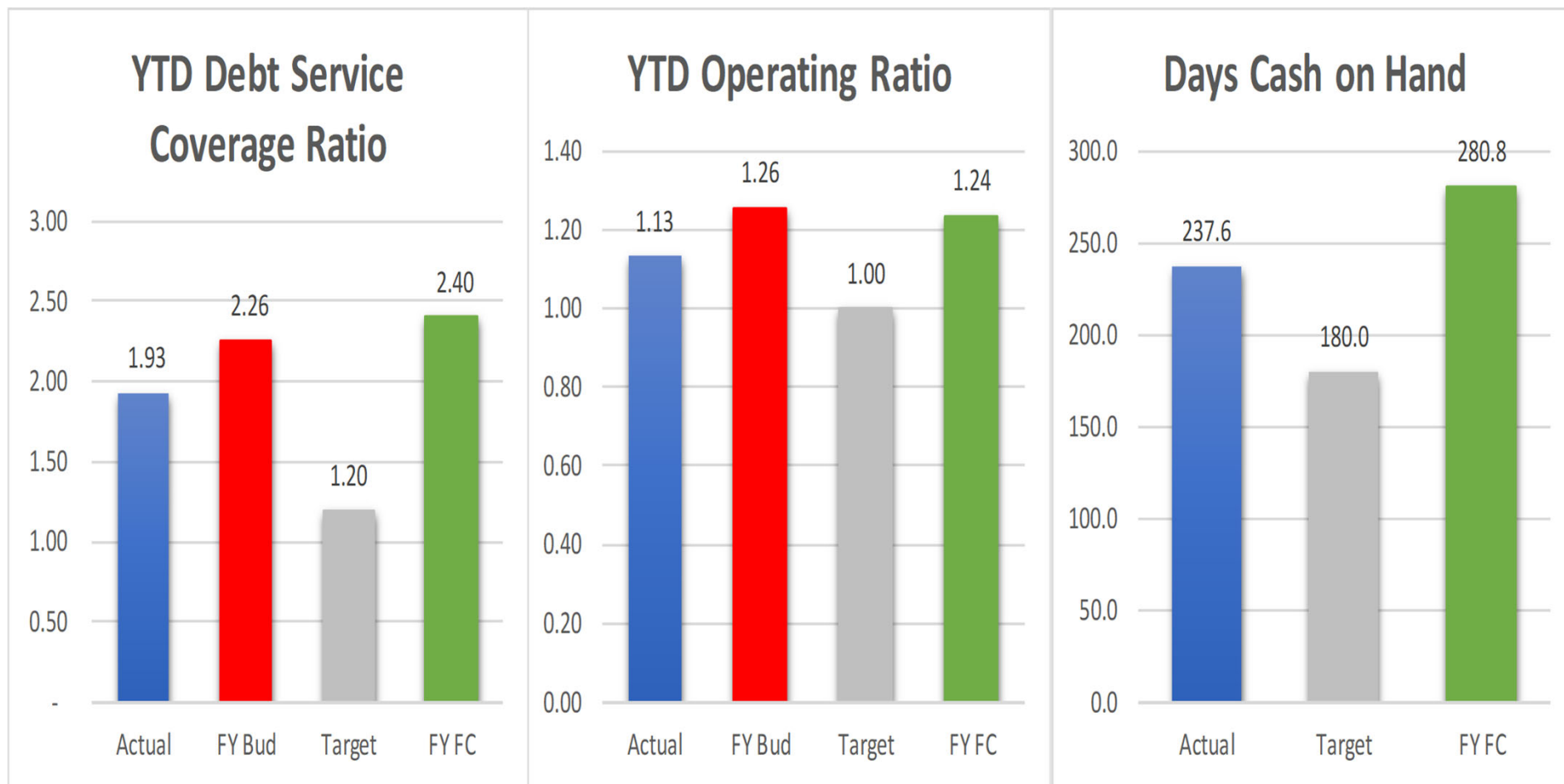
Cash Flows - Full Year



FY Cash Flow Variances to Budget

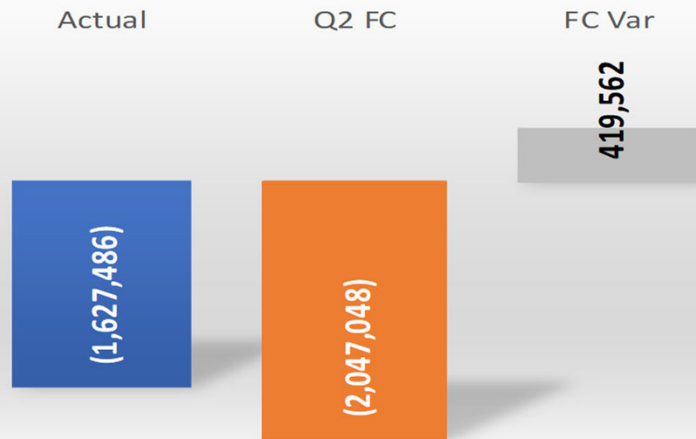


Suburban Water

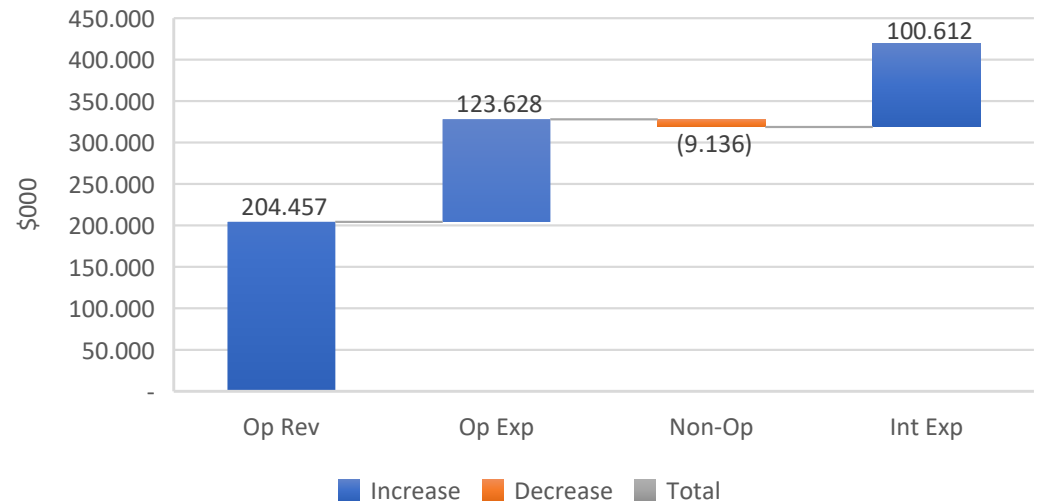


Suburban Wastewater

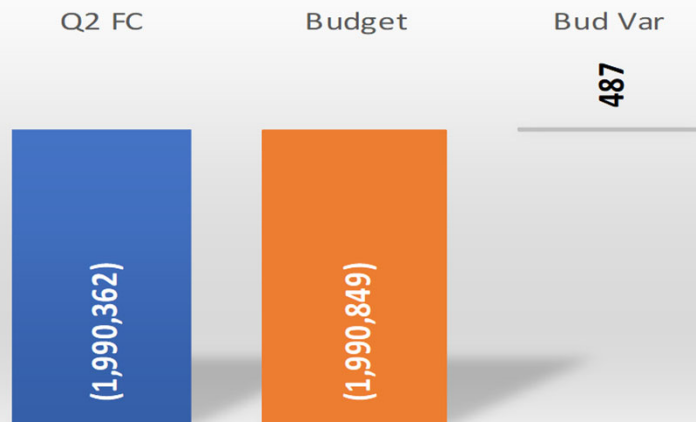
Income - YTD



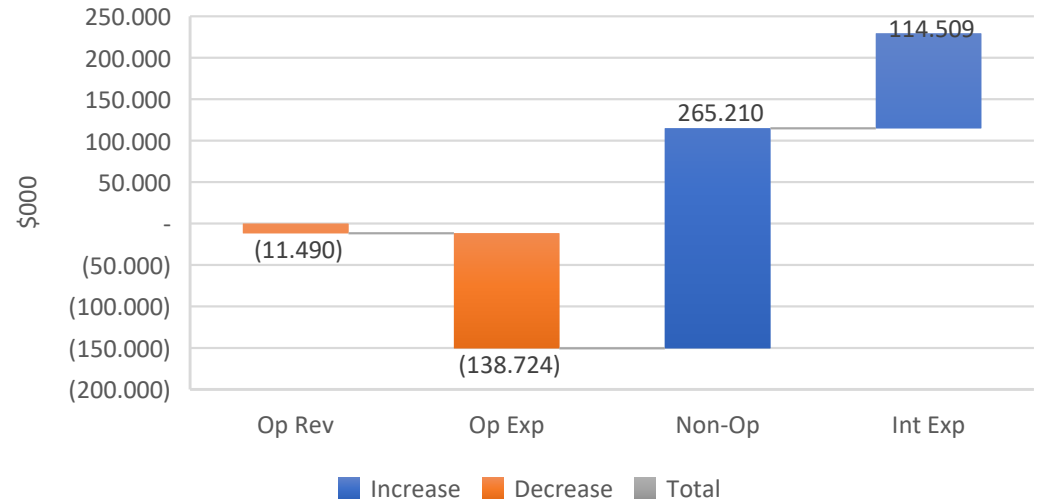
YTD Net Income Variances to FC



Income - Full Year

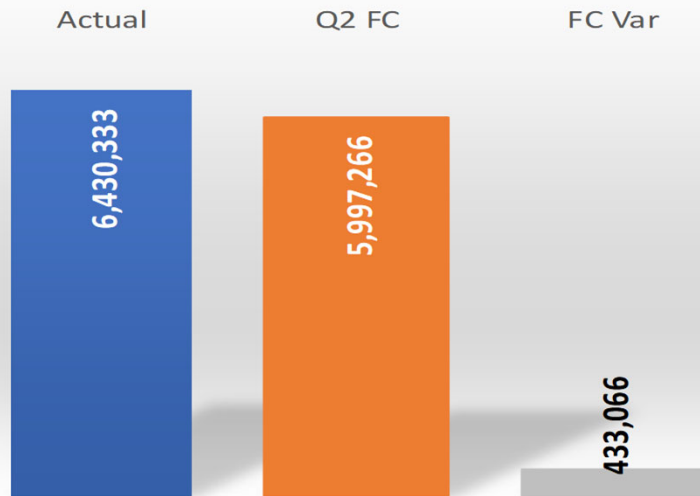


FY Net Income Variances to Budget

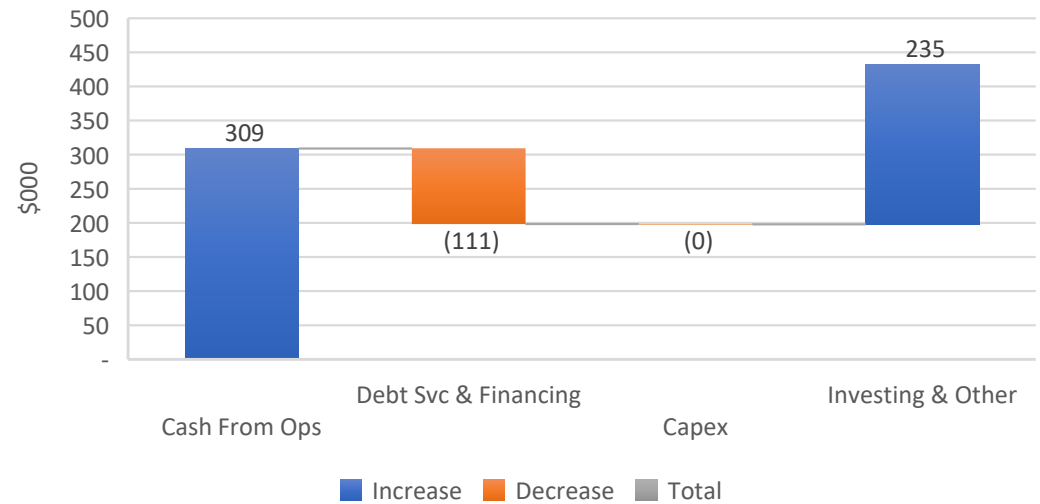


Suburban Wastewater

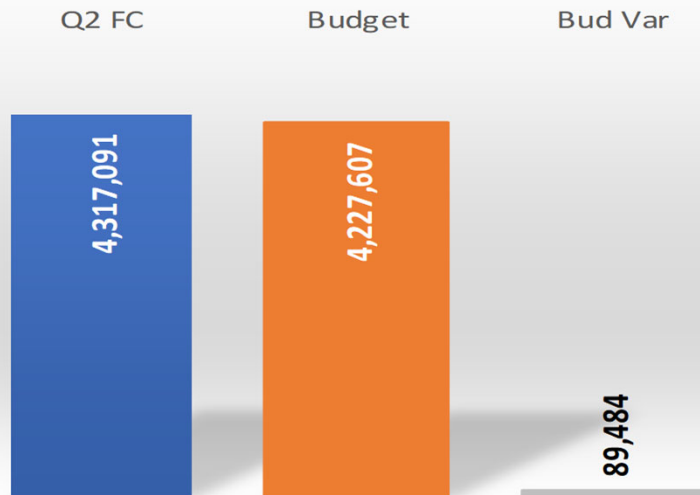
Cash Flows - YTD



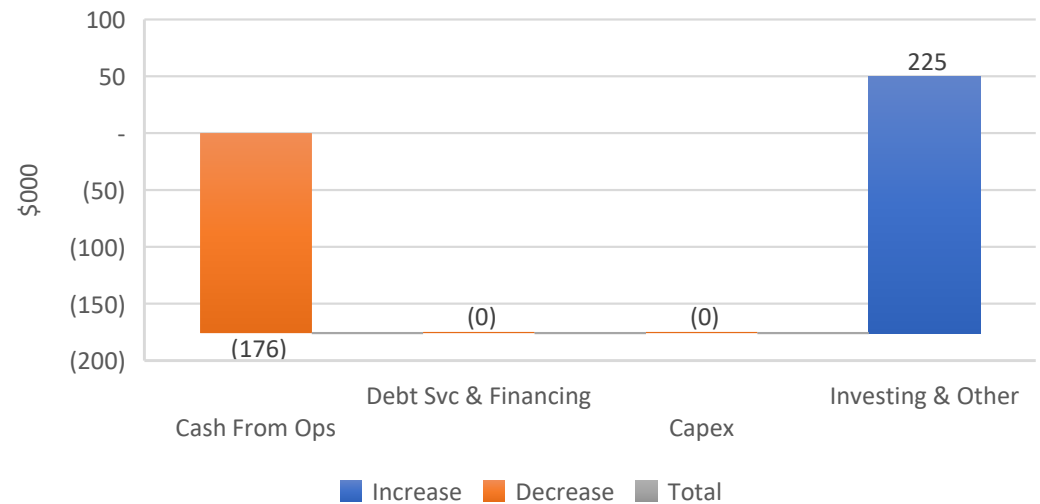
YTD Cash Flow Variances to FC



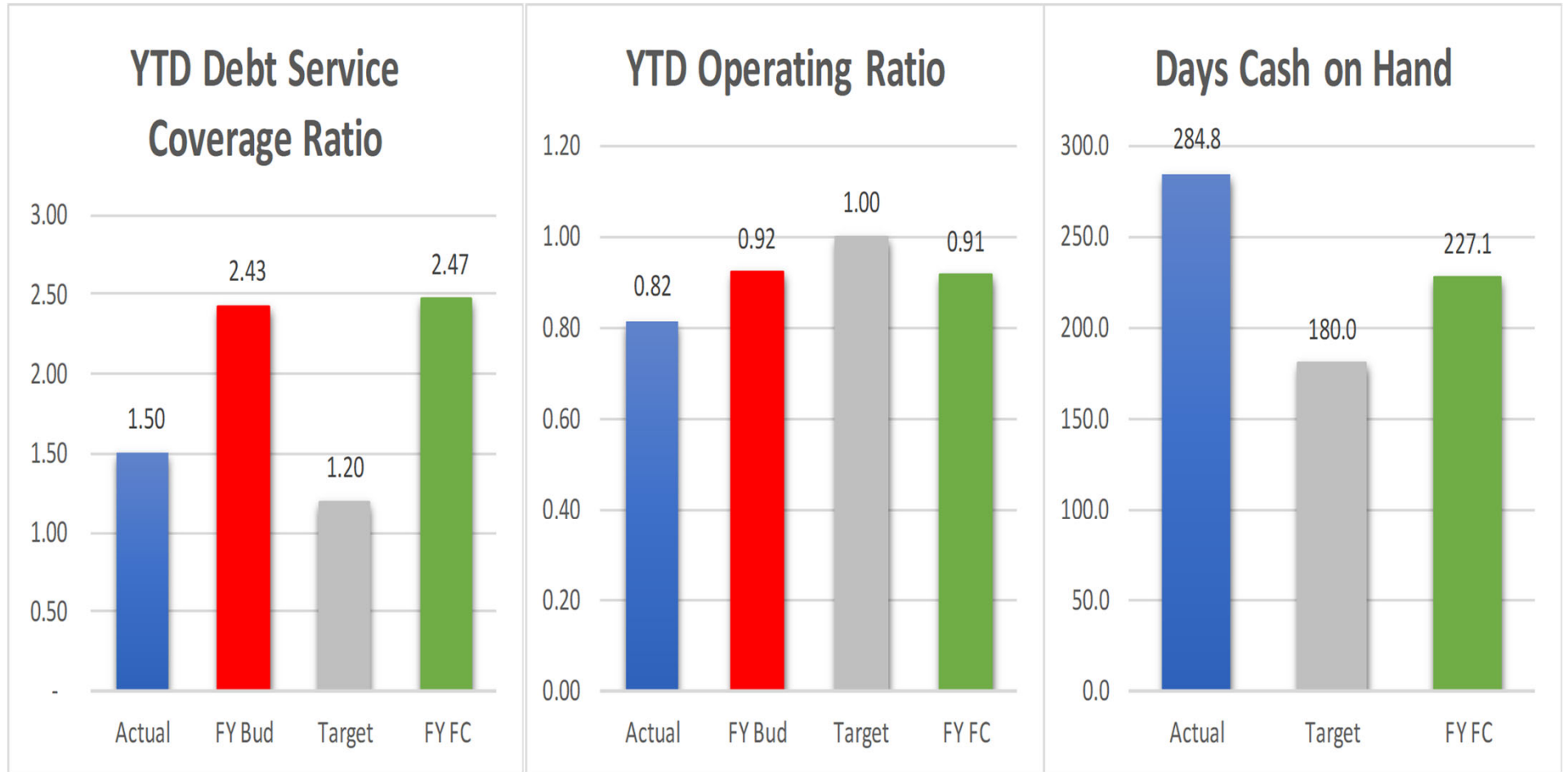
Cash Flows - Full Year



FY Cash Flow Variances to Budget

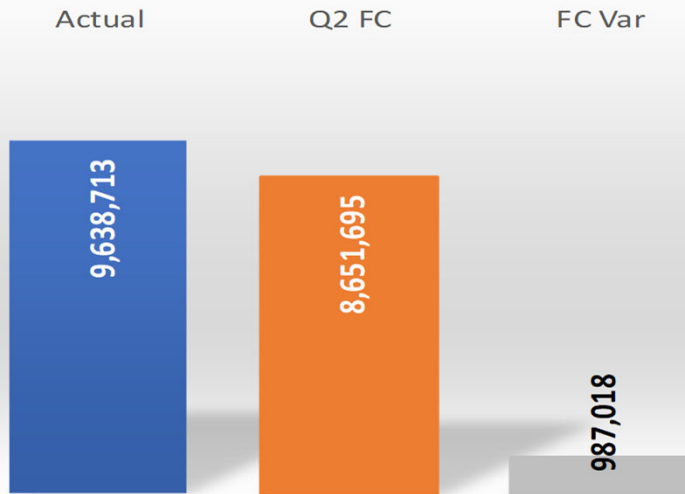


Suburban Wastewater

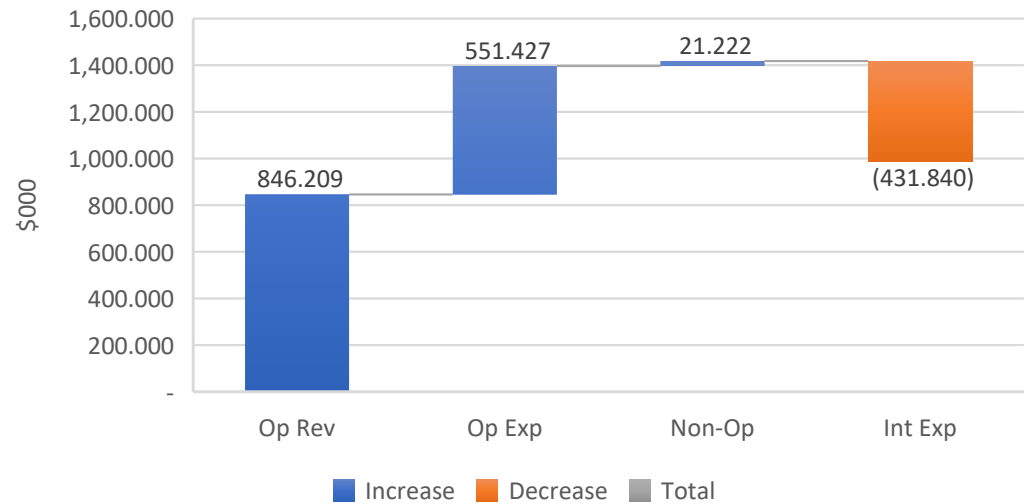


City Division

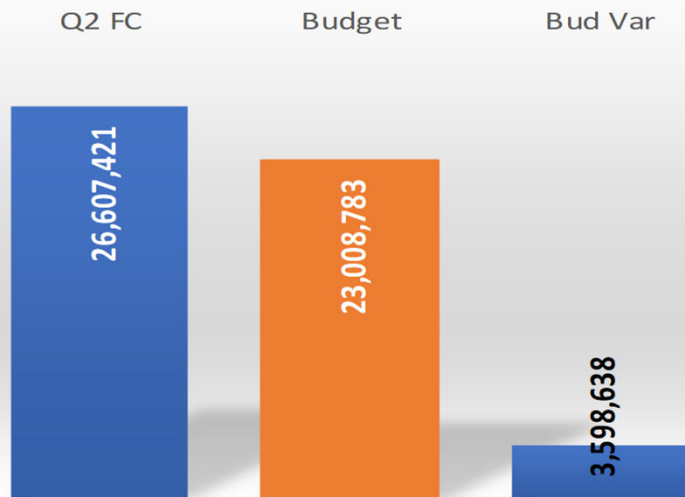
Income - YTD



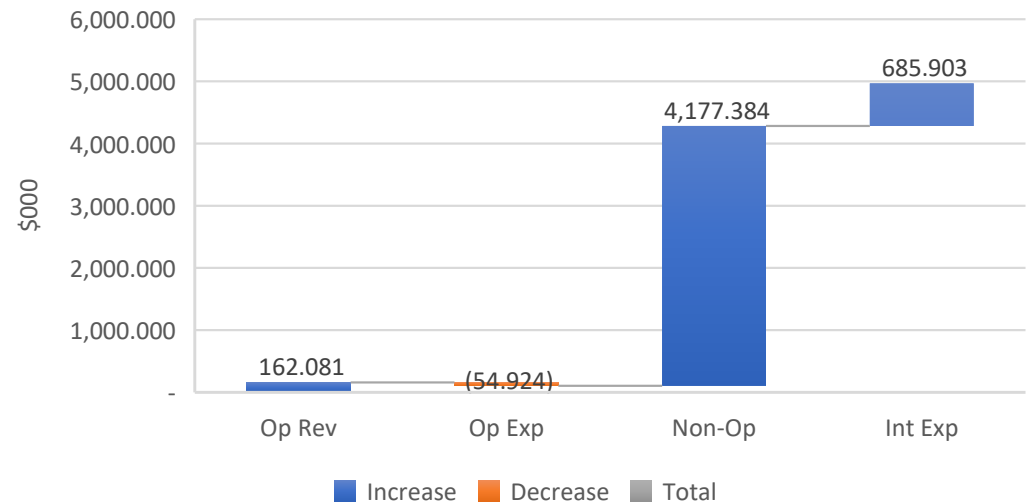
YTD Net Income Variances to FC



Income - Full Year

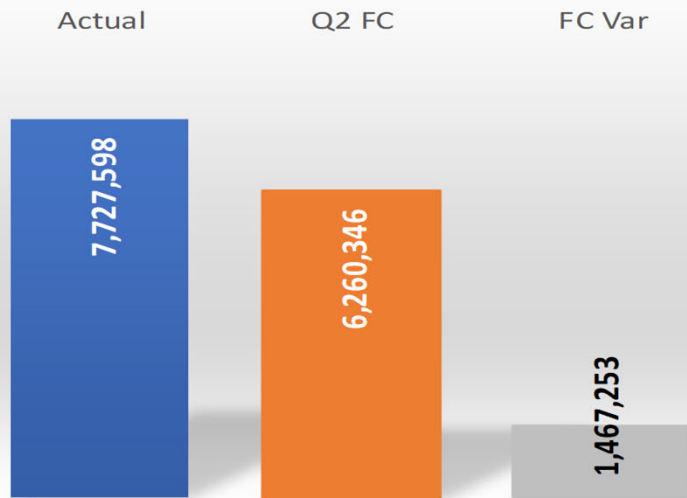


FY Net Income Variances to Budget

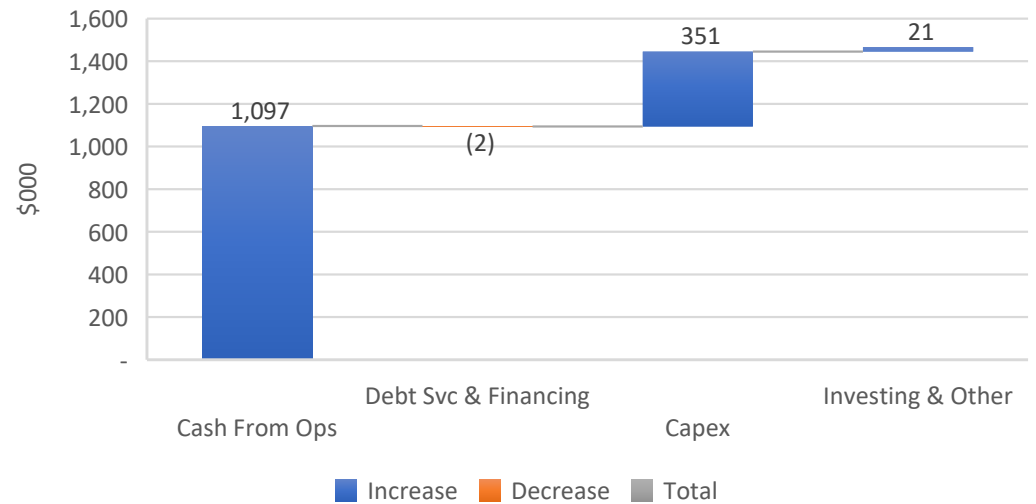


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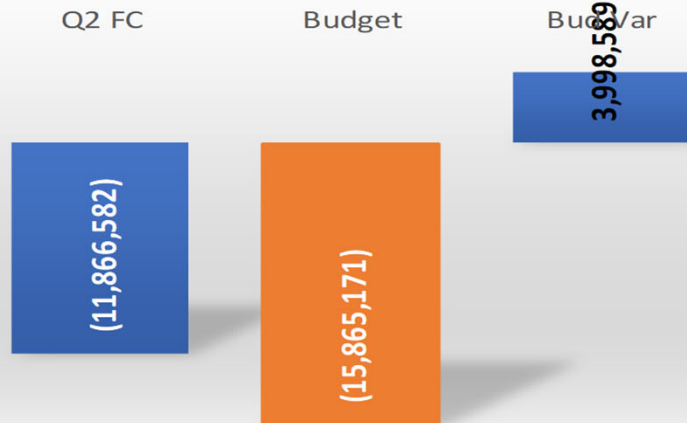
Cash Flows - YTD



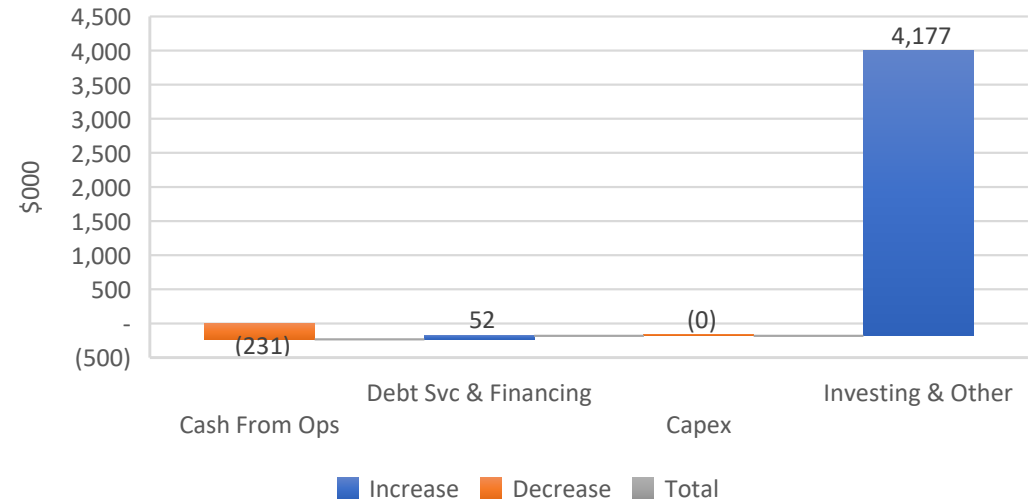
YTD Cash Flow Variances to FC



Cash Flows - Full Year

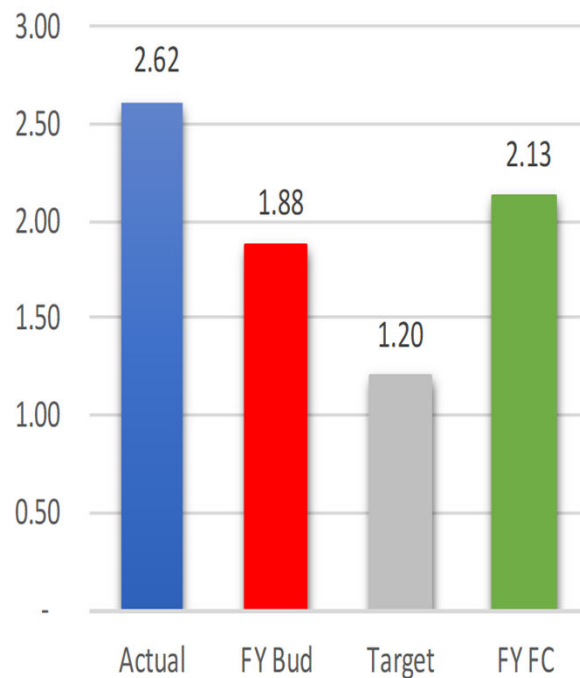


FY Cash Flow Variances to Budget

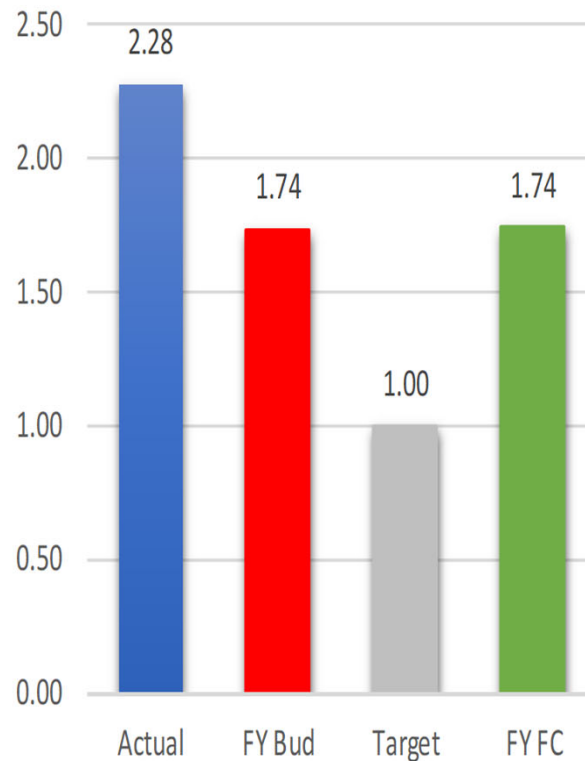


City Division

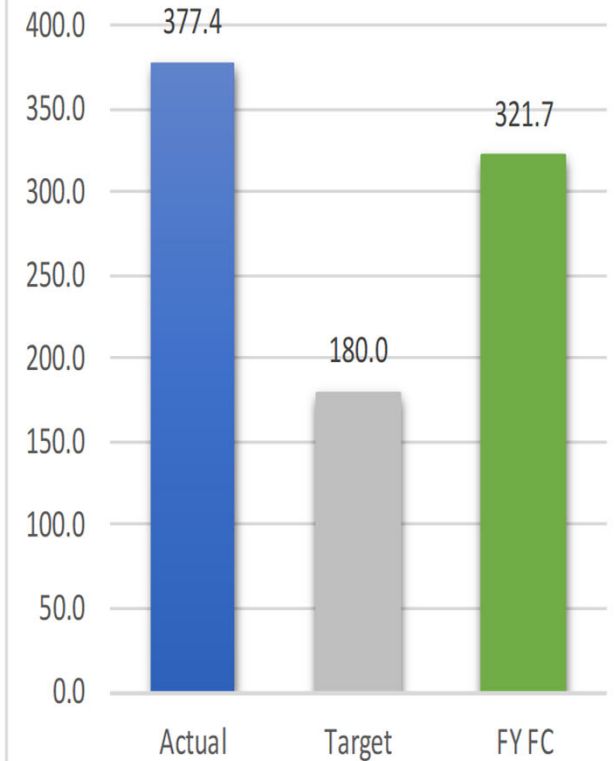
YTD Debt Service Coverage Ratio



YTD Operating Ratio



Days Cash on Hand



Fund Recap

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

Executive Summary

- Full Year is forecasted to be better than Budget for all three funds and we are trending better than forecast so far
- Scoresheet is in double digits for all three funds
- We have some open positions, so personnel costs are trending better than budget and forecast as a result
- We did complete a Capex forecast that needs to be built in. Capex is expected to be lower than budget so the Cash Flows for all three funds is expected to improve
- Reminder that negative cash flow for City Division is planned and is a result of borrowing in 2024 for Capex to be completed in 2025 and beyond