



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

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

## LEHIGH COUNTY AUTHORITY

Published: August 4, 2025

### BOARD MEETING AGENDA – August 11, 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](mailto:LCABoard@lehighcountyauthority.org) in advance of any meeting or view the meeting at a later time by visiting the LCA website. Please visit <https://www.lehighcountyauthority.org/about/lca-board-meeting-videos/> for specific instructions to join the meeting if you are attending virtually. If attending in-person at LCA's Main Office, please follow all safety and sanitation protocols posted.

#### 1. Call to Order

- **NOTICE OF MEETING RECORDINGS**

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

- *July 28, 2025 Board Meeting minutes*

#### 4. Public Comments

#### 5. Action / Discussion Items:

##### **FINANCE AND ADMINISTRATION**

- *LCA Communications Assessment and Strategic Plan (Discussion)*
- *2026-2030 Allentown Division Capital Plan (Discussion)*

##### **WATER**

##### **WASTEWATER**

6. Monthly Project Updates / Information Items (1<sup>st</sup> Board meeting per month) (digital Board packet, pages 6-13) – **August 2025 report attached**
7. Monthly Financial Review (2<sup>nd</sup> Board meeting per month) (digital Board packet, pages 14-25) – **June 2025 report attached**
8. Monthly System Operations Overview (2<sup>nd</sup> Board meeting per month) (digital Board packet, pages)
9. Staff Comments

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

<b>UPCOMING BOARD MEETINGS</b>		
August 25, 2025	September 8, 2025	September 22, 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**

### **July 28, 2025**

The Regular Meeting of the Lehigh County Authority Board of Directors was called to order at 12:02 p.m. on Monday, July 28, 2025, Chairman Amir Famili 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, Linda Rosenfeld, Norma Cusick, Sean Ziller, 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, Susan Sampson and Lisa Miller.

Chairman Famili 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**

##### **July 14, 2025 Meeting Minutes**

On a motion by Linda Rosenfeld, seconded by Norma Cusick, the Board approved the minutes from the July 14, 2025 meeting as presented (6-0).

#### **PUBLIC COMMENTS**

None.

##### **Resolution 7-2025-1: Approval of Suburban Water Division & Suburban Wastewater Division Tapping Fees**

David Busch from Keystone Alliance Consulting, who prepared the tapping fee calculation documents, was present and reviewed the report that was submitted to the Board with the Resolution. Liesel Gross noted that the tapping fees are required to be adopted by Resolution, and the fees will go into effect on August 1, 2025. The updated rate schedules will be shared with the municipalities and posted on the Authority website. Jeff Morgan asked if there have been any challenges to the tapping fees in the past. Ms. Gross commented that there are no outstanding challenges to the current fees, and minimal questions or concerns have been expressed by new customers about the tapping fees over the course of the many years the Authority has been following the process reviewed by Mr. Busch. Kevin Reid read the resolution.

On a motion by Linda Rosenfeld, seconded by Norma Cusick, the Board approved Resolution No. 7-2025-1 that establishes the Suburban Water Division and Suburban Wastewater Division Tapping Fees (6-0).

##### **Allentown Division – Kline's Island Wastewater Treatment Plant – Architectural and Structural Upgrades**

Chuck Volk provided an overview of the project as defined in the annual Consulting Engineer's Report which is a condition of the Trust Indenture for the Allentown Water & Sewer Lease Bonds. He introduced Anton Siekmann, the Project Manager of the project. Mr. Siekmann said that the scope of the project consists of addressing the structural deficiencies to the concrete at the rock media trickling filter at the Kline's Island Wastewater Treatment Plant. CHA has been selected to manage the construction of the project. Following a competitive bidding process, Mar-Allen Concrete Products, Inc., was found to be the lowest responsible bidder, and Mr. Siekmann noted their qualifications and experience are acceptable for this project. There was some discussion about the bidding process and the low number of bidders on this project.

Amir Famili asked how the temperature will impact the curing rate of the concrete since the project will be completed over the fall and winter months. Mr. Siekmann said there is money included in the project to provide heating for the concrete to cure properly, if needed. He noted that very warm temperatures would also impact the concrete curing process.

On a motion by Peter Dent, seconded by Jeff Morgan, the Board approved the Capital Project Authorization for the Construction Phase – 2025 Architectural & Structural Upgrades in the amount of \$365,826.00 that includes the Professional Services Authorization to CHA Consulting in the amount of \$35,000.00, and the General Contract Award to Mar-Allen Concrete Products, Inc. in the amount of \$285,826.00 (6-0).

### **MONTHLY FINANCIAL REVIEW**

Ed Klein reported that the June report will be provided at a later date due to the workload from converting to the new financial system.

### **MONTHLY SYSTEM OPERATIONS OVERVIEW**

Andrew Moore reviewed the June 2025 report, noting there was one recordable injury accident where an employee overextended their elbow. There were two vehicle accidents, and the private party was deemed to be at fault in both incidents. He then reviewed other system operational data in the report, including a review of one sanitary sewer overflow (SSO) and one plant bypass that occurred in the prior month. There were three permit exceedances at the Sand Spring wastewater treatment plant, although plant performance has improved significantly from prior months.

Jeff Morgan asked if the SSO could have been prevented if the location had been placed on a regular maintenance schedule to remove blockages. Chris Moughan reported that the location of the SSO was previously on a monthly maintenance schedule and has been moved onto the weekly route for additional monitoring.

### **STAFF COMMENTS**

None.

### **SOLICITOR'S COMMENTS**

None.

### **PUBLIC COMMENTS / OTHER COMMENTS**

None.

### **BOARD MEMBER COMMENTS**

Sean Ziller asked if there was an update on the request made by All County and Associates at the previous meeting. Liesel Gross reported that no additional information has been submitted by the developer's engineer at this time. Authority staff are continuing to review the situation and will bring the topic back to the Board if the engineer provides the necessary data that was requested.

**EXECUTIVE SESSION**

None.

**ADJOURNMENT**

There being no further business, the Chairman adjourned the meeting at 12:29 p.m.

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Linda A. Rosenfeld  
Secretary

# Lehigh County Authority – Monthly Report to Board of Directors

## Upcoming Board Agenda Items & Project Updates – August 2025

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Published: August 4, 2025

### ***PART 1 – Upcoming Agenda Items – Action & Discussion Items***

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#### **FINANCE & ADMINISTRATION**

**Project Title: 2026-2030 Capital Plan - Preliminary Plan Presentations**

Division / Funding: All Divisions

Board Action Date: 8/11/2025 & 8/25/25

Status or Action Desired: Discussion

Project Phase: n/a

Project Notes: The preliminary 2026-2030 Allentown Division Capital Plan will be presented to the Board for review and comment at the August 11, 2025 meeting. The preliminary 2026-2030 Suburban Division and Administration Capital Plans will be presented at the August 25, 2025 meeting. Following these Board presentations, the Capital Plans will be distributed with a public comment period until late September, and Board approval will be requested in October 2025. Staff Responsibility: Chuck Volk & Ed Klein

**Project Title: Targeted Staffing Assessment**

Division / Funding: All Divisions

Board Action Date: 8/25/2025

Status or Action Desired: Discussion

Project Phase: n/a

Project Notes: To address rapidly expanding regulatory and system requirements, LCA's staff has also expanded over the past several years. To develop a planned approach to addressing the people-resource requirements for the future of selected programs, EMA Inc. was hired in 2025 to evaluate alternatives and industry best practices, and provide staffing and other recommendations in four targeted areas including LCA's lead replacement program, sewer inflow and infiltration program, asset management and capital works program, and financial capacity and affordability initiatives. EMA representatives will be in attendance at the 8/25/2025 meeting to present recommendations for Board discussion and possible incorporation into future budgets. Staff Responsibility: Liesel Gross

**Project Title: Monthly Financial Review**

Division / Funding: n/a

Board Action Date: 8/25/2025

Status or Action Desired: Information

Project Phase: n/a

Project Notes: The June 2025 financial report will be distributed to the Board under separate cover. The July 2025 monthly financial reports will be presented in August. Staff Responsibility: Ed Klein

## **SYSTEM OPERATIONS**

**Project Title: Monthly Operations Report**

Division / Funding: n/a

Board Action Date: 8/25/2025

Status or Action Desired: Information

Project Phase: n/a

Project Notes: The July 2025 monthly operations report will be presented. Staff Responsibility: Andrew Moore & Chris Moughan

## **WATER PROJECTS – SUBURBAN DIVISION**

**Project Title: 2025 Water Meter Replacements**

Division / Funding: Suburban Division

Board Action Date: 8/25/2025

Status or Action Desired: Approval

Project Phase: Construction Phase

Project Notes: This project involves the replacement of approximately 1,710 residential meters within the Suburban Division that have reached the end of their useful life and is part on an ongoing annual meter replacement program. Authorization for purchasing of the meters and an installation contract through the COSTARS program will be requested at the 8/25/2025 Board meeting. Staff Responsibility: Amy Kunkel

## **WASTEWATER PROJECTS – SUBURBAN DIVISION**

**Project Title: Industrial Pretreatment Plant Master Plan**

Division / Funding: Suburban Division

Board Action Date: 8/25/2025

Status or Action Desired: Discussion

Project Phase: Planning Phase

Project Notes: This project involves the preparation of a Master Plan for the LCA Industrial Pretreatment Plant, the first of its kind for this facility. The Master Plan process included full-scale condition assessments, review of treatment process optimization, and development of short-term and long-term capital plans. Board authorization for the Master Plan was approved on December 13, 2021. A preliminary draft report was submitted in December of 2022, with a final report delivered in April 2023. Due to the high cost of facility rehab and expansion outlined in the initial Master Plan, additional value engineering work was completed and presented to the LCA Board in March 2024. An external stakeholder engagement process was then initiated to develop additional recommendations for LCA consideration. A review of the stakeholder process and final recommendation for inclusion in the Act 537 Plan was presented at the August 12, 2024 Board meeting. Since that time, significant additional stakeholder engagement has occurred to identify funding sources for a full upgrade to the facility. Additional engineering work has continued as well. An update to the PTP evaluation will be provided to the LCA Board in August 2025. Staff Responsibility: Liesel Gross & Albert Capuzzi

## **WASTEWATER PROJECTS – ALLENTOWN DIVISION**

**Project Title: Kline's Island WWTP - Wet Weather Improvements - Phase 1**

Division / Funding: Allentown Division

Board Action Date: 8/25/2025

Status or Action Desired: Approval

Project Phase: Design Phase

Project Notes: This project includes the three wet weather flow capacity projects at the Kline's Island Wastewater Treatment Plant (KIWWTP): Main and Auxiliary Pump Station Improvements, Intermediate Pump Station Improvements, and Tertiary Bypass. These projects will increase wet-weather treatment capacity at the KIWWTP from approximately 87 million gallons per day (mgd) to more than 100 mgd. Major Capital Improvement (MCI) Conceptual Design approval was received by the City on 5/9/2024. Professional services authorization for final design was approved by the Board on 6/10/2024. Substantially complete design approval was granted by the City on 4/23/2025. During the design, several out-of-scope items were encountered and LCA has requested the engineer to add this work to the design scope. An amendment to the professional services agreement is to be requested at the 8/25/2025 Board Meeting for the additional design phase items. Staff Responsibility: Amy Rohrbach



## ***PART 2 – Project Updates – Information Items***

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### **WASTEWATER PROJECTS – KISS ACT 537**

**Project Title: Sanitary Sewer Collection System: City of Allentown Manhole Rehabilitation**Division / Funding: Allentown DivisionBoard Action Date: n/aStatus or Action Desired: UpdatedProject Phase: Construction Phase

Project Notes: As part of the Act 537 planning process, a rainfall derived inflow and infiltration (RDII) analysis was performed in the first quarter of 2022 for the City of Allentown system. This analysis shows the overall system suffers from inflow problems. Some of the existing manholes in the City system have inflow dishes and some have been previously inspected. However, due to the critical nature of Act 537 planning, all the public side manholes need to be inspected. The inspections and subsequent rehabilitation work will be phased over the next 10 years (refer to the MH Inspection project detail for more information). The design for the 2024 manhole rehabilitations will be treated as a "pilot" to identify the best means and methods to fix inspected issues. The bids for this first MH Rehab project were opened on 8/28/24. Construction phase authorization for the Cycle 1 project was granted at the 9/23/24 Board meeting. The project is anticipated to be completed by the end of summer 2025. The next round of manhole inspection design and construction authorization request is forthcoming. Staff Responsibility: Jason Peters

### **WASTEWATER PROJECTS – ALLENTOWN DIVISION**

**Project Title: Kline's Island WWTP - Plastic Media Trickling Filter Rehabilitation**Division / Funding: Allentown DivisionBoard Action Date: n/aStatus or Action Desired: UpdatedProject Phase: Construction Phase

Project Notes: The Plastic Media Trickling Filter (PMTF) towers are approximately fifty years old and the media has reached the end of its service life. This project includes a condition assessment of the existing PMTFs and a multi-year rehabilitation effort. Improvements will include concrete structural repairs, removal of existing media and installation of new media, replacement of the exterior panels and all necessary structural and piping improvements. Preliminary engineering for PMTF #4 began February 2025 and a Conceptual Design submission was made to the City of Allentown on 4/23/25. Due to the long lead time on plastic media procurement (6-8 months), the media will be prepurchased so that the tight construction window can be maintained, and the plant can continue to meet permit limits which are more stringent in the warmer months. Capital Project Authorization for media procurement from Brentwood Industries via the Costars Purchasing Cooperative was authorized at the 6/9/2025 meeting. The construction bid for this project was advertised and posted to PennBID on 7/25/25 and bids are due 8/22/25. Construction authorization will be requested at the 9/8/25 Board meeting. Construction Notice to Proceed is anticipated on or before 11/1/25 with construction completion by 3/31/26. Staff Responsibility: Amy Rohrbach

**PART 3 – Open Project List – No Updates**

<b>Project Category</b>	<b>Project Title</b>	<b>Division / Funding</b>	<b>Project Phase</b>	<b>Staff Responsibility</b>
Finance & Administration	LCA Munis ERP System Planning & Re-Implementation	All Divisions	Planning Phase	Chris Moughan & Brooke Neve
Finance & Administration	Project Management / Construction Management Software Installation & Setup	All Divisions	Planning Phase	Jason Peters
Finance & Administration	Capital Program Management Services	All Divisions	Planning Phase	Chuck Volk
Finance & Administration	LCA Building Optimization Study & Master Plan	All Divisions	Planning Phase	Stephen Boone
Finance & Administration	LCA Strategic Plan - Progress Reporting	All Divisions	n/a	Liesel Gross
Finance & Administration	Allentown Water & Sewer Lease Bonds: Bondholder Consent	Allentown Division	n/a	Ed Klein
System Operations	Suburban Water & Wastewater Facilities - SCADA System Upgrade	Suburban Division	Construction Phase	Chris Moughan
System Operations	Watershed Monitoring Program	Suburban Division	Planning Phase	Andrew Moore
Water - Suburban	North Whitehall Division - Second Water System Interconnection	Suburban Division	Design Phase	Amy Kunkel
Water - Suburban	Suburban Division Lead Service Line Inventory Program & Compliance Planning	Suburban Division	Planning Phase	Albert Capuzzi
Water - Suburban	2024 Meter Replacements	Suburban Division	Construction Phase	Amy Kunkel
Water - Suburban	Central Lehigh and North Whitehall Systems – Water Supply Study	Suburban Division	Planning Phase	Phil DePoe
Water - Suburban	Upper System Pump Station and Main Extension	Suburban Division	Design Phase	Amy Kunkel
Water - Suburban	Water Main Replacement Program Cycle 8	Suburban Division	Design Phase	Jason Peters
Water - Suburban	Buss Acres Water System Interconnection & PFAS Remediation	Suburban Division	Design Phase	Amy Kunkel




<b>Project Category</b>	<b>Project Title</b>	<b>Division / Funding</b>	<b>Project Phase</b>	<b>Staff Responsibility</b>
Water - Allentown	Water Filtration Plant: Redundant Raw Water Line	Allentown Division	Design Phase	Amy Rohrbach
Water - Allentown	30" & 36" East Side Transmission Main Repair Project	Allentown Division	Construction Phase	Jason Peters
Water - Allentown	Lehigh River Pump Station Upgrades	Allentown Division	Design Phase	Amy Rohrbach
Water - Allentown	Water Filtration Plant: PFAS Treatment	Allentown Division	Design Phase	Amy Rohrbach
Water - Allentown	Allentown Division Lead Service Line Inventory Program & Compliance Planning	Allentown Division	Planning Phase	Albert Capuzzi
Water - Allentown	Badger Meter Replacements	Allentown Division	Construction Phase	Amy Kunkel
Water - Allentown	Lead Service Line Replacement Project Cycle 2	Allentown Division	Design Phase	Albert Capuzzi
Water - Allentown	Water Filtration Plant: Fluoride System Upgrades	Allentown Division	Design Phase	Amy Rohrbach
Water - Allentown	Water Filtration Plant: HVAC Upgrades - Phase 1	Allentown Division	Construction Phase	Amy Rohrbach
Water - Allentown	Water Filtration Plant: Emergency Power Design	Allentown Division	Design Phase	Amy Rohrbach
Water - Allentown	Water Main Replacement Program Cycles 9 - 11	Allentown Division	Design Phase	Jason Peters
Water - Allentown	Water Filtration Plant: Filter Upgrade Project	Allentown Division	Construction Phase	Amy Rohrbach
Water - Allentown	Lead Service Line Replacement Project Cycle 1	Allentown Division	Construction Phase	Reni Keane-Dengel
Water - Allentown	Large Diameter Valve Rehabilitation & Replacement Program	Allentown Division	Construction Phase	Chuck Volk
Sewer - Act 537	Sanitary Sewer Collection System: City of Allentown Manhole Inspections	Allentown Division	Planning Phase	Phil DePoe
Sewer - Act 537	KISS System Modeling - Sewage Billing Meter QA/QC Data Analytics and 2021 Flow Metering Preparation	City of Allentown (AO)	Planning Phase	Phil DePoe

<b>Project Category</b>	<b>Project Title</b>	<b>Division / Funding</b>	<b>Project Phase</b>	<b>Staff Responsibility</b>
Sewer - Act 537	Regional Sewer Capacity & Wet-Weather Planning - Regional Act 537 Plan Preparation	City of Allentown (AO)	Planning Phase	Phil DePoe
Sewer - Act 537	KISS Act 537 Planning - Financial & Institutional Evaluation, Phase 3	City of Allentown (AO)	Planning Phase	Liesel Gross
Sewer - Act 537	Legal Services: Development of New Intermunicipal Agreement(s)	City of Allentown (AO)	Planning Phase	Liesel Gross
Sewer - Act 537	KISS Relief Interceptor Pre-Design Study	Suburban Division	Planning Phase	Phil DePoe
Sewer - Act 537	Regional Sewer Capacity & Wet-Weather Planning: Engineering & Program Support	Suburban Division	Planning Phase	Phil DePoe
Sewer - Act 537	Western Lehigh Interceptor Municipalities Test & Seal Lateral Grouting Project, Year 2 (2025)	Suburban Division	Construction Phase	Jason Peters
Sewer - Act 537	Western Lehigh Service Area - Engineering & Program Support	Suburban Division	Planning Phase	Phil DePoe
Sewer - Act 537	Upper Western Lehigh Pump Station & Force Main	Suburban Division	Construction Phase	Amy Kunkel
Sewer - Act 537	Western Lehigh Interceptor Municipalities Test & Seal Lateral Grouting Project	Suburban Division	Construction Phase	Jason Peters
Sewer-Suburban	Pretreatment Plant - Critical Upgrades	Suburban Division	Construction Phase	Chuck Volk
Sewer - Suburban	Park Pump Station Phase 2 Upgrade	Suburban Division	Construction Phase	Amy Kunkel
Sewer - Suburban	Spring Creek Force Main Relocation - PA Turnpike Commission	Suburban Division	Construction Phase	Amy Kunkel
Sewer - Suburban	North Whitehall Township Act 537 Plan	Suburban Division	Planning Phase	Phil DePoe
Sewer - Suburban	Arcadia WWTP Screening System Project	Suburban Division	Construction Phase	Anton Siekmann
Sewer - Suburban	LCA Meter Stations 1 and 2 Upgrades	Suburban Division	Construction Phase	Chuck Volk
Sewer - Suburban	Wynnewood Terrace WWTP Expansion - Developer Cost-Sharing Agreement	Suburban Division	Design Phase	Chuck Volk

<b>Project Category</b>	<b>Project Title</b>	<b>Division / Funding</b>	<b>Project Phase</b>	<b>Staff Responsibility</b>
Sewer - Suburban	Heidelberg Heights Sanitary Sewer Consent Order & Agreement	Suburban Division	Planning Phase	Chuck Volk
Sewer - Suburban	Lynn Township WWTP Final Clarifier Project	Suburban Division	Construction Phase	Chuck Volk
Sewer - Suburban	Spring Creek Pump Station Upgrades	Suburban Division	Construction Phase	Amy Kunkel
Sewer - Suburban	Pretreatment Plant (PTP) Electrical Study	Suburban Division	Planning Phase	Chuck Volk
Sewer - Suburban	Lynn Township Corrective Action Plan	Suburban Division	Planning Phase	Jason Peters
Sewer - Suburban	Sand Spring WWTP: Treatment Process Modification	Suburban Division	Project Closeout	Chuck Volk
Sewer - Allentown	Sanitary Sewer Collection System: I&I Source Reduction Program (LCA Year 2)	Allentown Division	Planning Phase	Jason Peters
Sewer - Allentown	Kline's Island WWTP: Chemically Enhanced Primary Treatment Study	Allentown Division	Planning Phase	Stephen Boone
Sewer - Allentown	Kline's Island WWTP - Septage Receiving and Vacuum Truck Unloading Modifications	Allentown Division	Construction Phase	Amy Rohrbach
Sewer - Allentown	Kline's Island WWTP: Substation No. 1 and Switchgear Replacement	Allentown Division	Construction Phase	Amy Rohrbach
Sewer - Allentown	Kline's Island WWTP: Solids Process Boiler and HVAC System Upgrade Project	Allentown Division	Construction Phase	Amy Rohrbach
Sewer - Allentown	Allentown Division I&I Program – Programmatic Support, Trout Creek & Eastside Basins	Allentown Division	Planning Phase	Stephen Boone
Sewer - Allentown	Kline's Island WWTP: 2025 Architectural and Structural Upgrades	Allentown Division	Construction Phase	Anton Siekmann
Sewer - Allentown	Kline's Island WWTP - Primary Sludge System Upgrades	Allentown Division	Construction Phase	Amy Rohrbach
Sewer - Allentown	Kline's Island WWTP - Final Settling Tanks 1-4 Upgrades	Allentown Division	Construction Phase	Amy Rohrbach
Sewer - Allentown	Sanitary Sewer Collection System: I&I Source Reduction Program (LCA Year 1)	Allentown Division	Construction Phase	Jason Peters

**LEHIGH COUNTY AUTHORITY  
FINANCIAL STATEMENTS  
JUNE 2025**

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

	<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>6</u></u>	<u><u>14</u></u>

LEHIGH COUNTY AUTHORITY  
FINANCIAL STATEMENTS - SUMMARY  
For the Period Ended June 30, 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	664,629	528,208	388,626	136,421	276,003	1,311,990	555,774	1,215,332	756,216	96,658	3,551,984	3,109,821	2,825,050	442,163	726,934
Suburban Wastewater	(1,072,022)	(93,512)	(182,699)	(978,510)	(889,323)	(2,699,508)	(2,140,560)	(448,909)	(558,949)	(2,250,600)	(1,990,358)	(1,990,849)	(421,780)	491	(1,568,578)
City Division	2,360,449	3,030,053	3,519,493	(669,604)	(1,159,044)	11,999,162	11,681,747	5,378,711	317,415	6,620,451	26,607,421	23,008,783	11,588,644	3,598,638	15,018,777
Total LCA	1,953,056	3,464,748	3,725,419	(1,511,693)	(1,772,364)	10,611,644	10,096,962	6,145,135	514,682	4,466,509	28,169,047	24,127,755	13,991,914	4,041,293	14,177,133
Cash Flow Statement															
Suburban Water	468,230	905,011	243,366	(436,781)	224,864	(952,176)	(1,018,584)	5,012,141	66,408	(5,964,317)	98,281	(400,000)	825,887	498,282	(727,606)
Suburban Wastewater	(9,811,493)	(5,156,300)	(3,702,772)	(4,655,193)	(6,108,721)	(3,381,160)	840,876	(1,581,680)	(4,222,036)	(1,799,480)	4,317,091	4,227,607	(4,278,061)	89,484	8,595,153
City Division	1,861,018	(2,967,251)	52,567,267	4,828,270	(50,706,248)	9,588,617	2,631,136	58,340,588	6,957,481	(48,751,972)	(11,866,582)	(15,865,171)	59,062,913	3,998,589	(70,929,495)
Total LCA	(7,482,245)	(7,218,540)	49,107,860	(263,705)	(56,590,105)	5,255,281	2,453,429	61,771,050	2,801,852	(56,515,769)	(7,451,209)	(12,037,564)	55,610,738	4,586,355	(63,061,948)
Debt Service Coverage Ratio															
Suburban Water	3.58	3.20	2.63	0.38	0.94	2.21	1.80	2.08	0.41	0.13	2.40	2.26	2.26	0.14	0.14
Suburban Wastewater	(2.20)	2.81	1.60	(5.01)	(3.80)	0.89	1.44	2.03	(0.56)	(1.15)	2.47	2.43	2.20	0.04	0.27
City Division	3.16	2.44	2.68	0.72	0.48	2.71	2.43	1.66	0.28	1.05	2.13	1.88	2.19	0.25	(0.06)



LEHIGH COUNTY AUTHORITY  
CONSOLIDATED FINANCIAL STATEMENTS  
For the Period Ended June 30, 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	1,482,899	1,472,239	5,143,074	8,098,212	8,730,146	8,649,198	29,998,028	47,377,373	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	278,948	91,773	1,775,649	2,146,369	567,633	691,249	3,274,018	4,532,900	945,616	1,752,350	3,576,956	6,274,921	1,053,435	1,694,206	3,424,580	6,172,221
Other Miscellaneous Revenues	2,475	75	3,868	6,418	19,005	41,193	29,442	89,640	179,521	1,987	90,523	272,031	180,683	2,683	88,609	271,975
Total Operating Revenues	1,764,322	1,564,087	6,922,590	10,250,999	9,316,784	9,381,640	33,301,488	51,999,913	20,069,701	21,445,840	63,208,292	104,723,833	20,058,560	21,457,327	63,046,210	104,562,098
Operating Expenses:																
Personnel	177,783	73,968	866,091	1,117,842	2,258,034	844,449	5,570,596	8,673,079	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	50,599	34,082	428,372	513,052	452,194	164,597	1,450,898	2,067,688	1,180,375	693,587	3,233,292	5,107,254	1,122,516	781,682	3,272,110	5,176,308
Utilities	40,635	26,516	202,766	269,918	381,493	179,494	1,393,357	1,954,345	596,384	312,109	2,119,257	3,027,750	550,628	307,879	2,083,602	2,942,109
Materials and Supplies	61,736	33,869	300,711	396,315	318,115	157,326	1,556,083	2,031,524	1,305,320	656,210	3,752,651	5,714,181	1,373,473	689,690	3,677,870	5,741,033
Miscellaneous Services	450,157	1,427,092	344,599	2,221,848	2,549,849	4,758,980	1,011,944	8,320,773	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	-	400,000	-	400,000	-	2,573,040	6,060	2,579,100	-	4,617,574	11,685	4,629,259	-	4,245,970	11,685	4,257,655
Depreciation and Amortization	295,500	577,881	542,500	1,415,881	1,790,278	3,474,814	3,254,567	8,519,658	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	-	-	(7,697)	(7,697)	-	-	-	-	-	-	4,098,331	4,098,331	-	-	4,100,000	4,100,000
Other Miscellaneous	-	-	-	-	-	-	2,500	2,500	201,483	22,653	2,095	226,231	221,483	22,653	-	244,136
Total Operating Expenses	1,076,410	2,573,408	2,677,341	6,327,159	7,749,963	12,152,699	14,246,005	34,148,667	16,232,043	23,470,667	36,346,136	76,048,245	15,951,128	23,331,343	36,291,211	75,573,682
Net Operating Profit	687,912	(1,009,320)	4,245,249	3,923,841	1,566,822	(2,771,059)	19,055,483	17,851,246	3,837,658	(2,024,226)	26,862,156	28,675,588	4,107,433	(1,874,016)	26,754,999	28,988,416
Non-Operating Income (Expense)																
Interest Income	48,586	11,513	1,687	61,785	483,308	262,447	2,342,925	3,088,679	918,119	432,545	5,610,016	6,960,680	203,191	207,242	1,432,632	1,843,065
Interest (Expense)	(75,669)	(95,507)	(1,875,470)	(2,046,646)	(732,932)	(188,518)	(9,388,229)	(10,309,680)	(1,197,656)	(290,602)	(20,864,751)	(22,353,009)	(1,197,656)	(176,093)	(20,178,848)	(21,552,597)
Other Miscellaneous	3,800	21,292	(11,017)	14,076	(5,207)	(2,377)	(11,017)	(18,601)	(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)	(23,283)	(62,702)	(1,884,800)	(1,970,785)	(254,832)	71,551	(7,056,321)	(7,239,602)	(285,674)	33,868	(254,735)	(506,541)	(997,612)	(116,833)	(3,746,216)	(4,860,661)
Net Income (Loss)	664,629	(1,072,022)	2,360,449	1,953,056	1,311,990	(2,699,508)	11,999,162	10,611,644	3,551,984	(1,990,358)	26,607,421	28,169,047	3,109,821	(1,990,849)	23,008,783	24,127,755
CASH FLOW STATEMENT																
Cash Flows From Operating Activities																
Operating Revenues	1,764,322	1,564,087	6,922,590	10,250,999	9,316,784	9,381,640	33,301,488	51,999,913	20,069,701	21,445,840	63,208,292	104,723,833	20,058,560	21,457,327	63,046,210	104,562,098
Operating Expenses (ex D&A)	(780,910)	(1,995,527)	(2,142,538)	(4,918,975)	(5,959,685)	(8,677,886)	(10,991,438)	(25,629,009)	(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	(12,668)	(5,622,943)	1,283,563	(4,352,048)	(720,856)	(3,558,454)	406,822	(3,872,488)	(1)	(5)	(328,699)	(328,705)	0	-	-	0
Net Cash Provided by (Used in) Operating Activities	970,744	(6,054,383)	6,063,615	979,977	2,636,243	(2,854,700)	22,716,872	22,498,415	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	5,000,000	-	14,850,000	-	14,850,000	-	14,850,000	-	14,850,000
Interest Payments	-	-	-	-	(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	-	-	-	-	(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	-	-	-	-	(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)	3,800	21,292	(11,017)	14,076	(5,207)	(2,377)	(11,017)	(18,601)	(6,137)	(108,075)	15,000,000	14,885,789	(3,147)	(147,982)	15,000,000	14,848,871
Capital Expenditures, net	(554,900)	(3,789,916)	(4,193,267)	(8,538,083)	(3,043,960)	(5,682,113)	(14,868,377)	(23,594,449)	(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	(551,100)	(3,768,623)	(4,204,284)	(8,524,007)	(3,049,167)	(5,684,490)	(14,879,393)	(23,613,050)	(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	-	-	-	-	734,000	2,122,000	-	2,856,000	-	992,000	1,646,000	-	2,638,000	-	-	-
Purchased Investments	-	-	-	-	(992,000)	(1,892,000)	-	(2,884,000)	(992,000)	(1,646,000)	-	(2,638,000)	-	-	-	-
Interest Income	48,586	11,513	1,687	61,785	483,308	262,447	2,342,925	3,088,679	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	48,586	11,513	1,687	61,785	225,308	492,447	2,342,925	3,060,679	918,119	432,545	5,610,016	6,960,680	203,191	207,242	1,432,632	1,843,065
FUND NET CASH FLOWS	468,230	(9,811,493)	1,861,018	(7,482,245)	(952,176)	(3,381,160)	9,588,617	5,255,281	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	1,482,899	1,472,239	5,143,074	8,098,212	8,730,146	8,649,198	29,998,028	47,377,373	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)	(780,910)	(1,995,527)	(2,134,841)	(4,911,278)	(5,959,685)	(8,677,886)	(10,991,438)	(25,629,009)	(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	52,386	32,805	(9,330)	75,861	478,101	260,069	2,331,908	3,070,078	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)	-	-	(661,958)	(661,958)	-	-	(1,323,915)	(1,323,915)	-	-	(1,323,915)	(1,323,915)
Total Non-Operating Revenues (Expenses)	281,423	91,848	1,779,516	2,152,787	586,638	732,442	3,303,460	4,622,540	1,125,136	1,754,337	3,667,479	6,546,952	1,234,118	1,696,889	3,513,189	6,444,196
Cash Available For Debt Service	1,035,798	(398,634)	4,668,093	5,305,257	3,835,200	963,824	23,980,000	28,779,024	8,347,649	5,382,020	37,657,214	51,386,883	7,849,367	5,292,531	33,380,519	46,522,417
Interest Paid	99,805	14,674	1,126,293	1,240,772	598,828	88,047	6,757,760	7,444,635	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	1,138,606	1,000,416	2,098,954	4,237,975	2,277,211	2,000,831	4,197,907	8,475,950	2,277,211	2,000,831	4,250,000	8,528,042
Total Debt Service	289,572	181,410	1,476,119	1,947,102	1,737,433	1,088,462	8,856,714	11,682,610	3,474,867	2,176,925	17,713,428	23,365,220	3,474,867	2,176,924	17,765,690	23,417,481
Debt Service Ratio	3.58	(2.20)	3.16	2.72	2.21	0.89	2.71	2.46	2.40	2.47	2.13	2.20	2.26	2.43	1.88	1.99

LEHIGH COUNTY AUTHORITY  
FINANCIAL STATEMENTS - SUBURBAN WATER  
For the Period Ended June 30, 2025

STATEMENTS OF ACTIVITIES

Operating Revenues:

User Charges	1,482,899	1,529,279	1,412,768	(46,379)	70,131
Connection & System Charges	278,948	90,926	40,044	188,022	238,904
Other Miscellaneous Revenues	2,475	1,182	2,070	1,293	405

Total Operating Revenues

Operating Expenses:

Personnel	177,783	163,788	157,793	(13,995)	(19,990)
Shared Services - General & Administrative	50,599	24,035	17,680	(26,564)	(32,919)
Utilities	40,635	44,292	39,643	3,656	(992)
Materials and Supplies	61,736	95,047	65,619	33,311	3,883
Miscellaneous Services	450,157	438,242	458,318	(11,915)	8,161
Treatment and Transportation	-	-	-	-	-
Depreciation and Amortization	295,500	299,834	297,790	4,334	2,290
Major Maintenance Expenses	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-

Total Operating Expenses

Net Operating Profit

Non-Operating Income (Expense)

Interest Income	48,586	70,000	57,175	(21,414)	(8,589)
Interest (Expense)	(75,669)	(97,692)	(88,998)	22,023	13,330
Other Miscellaneous	3,800	(249)	2,411	4,048	1,389

Net Non-Operating Income (Expense)

Net Income (Loss)

CASH FLOW STATEMENT

Cash Flows From Operating Activities

Operating Revenues	1,764,322	1,621,386	1,454,882	142,936	309,440
Operating Expenses (ex D&A)	(780,910)	(765,404)	(739,053)	(15,507)	(41,857)
Non-Cash Working Capital Changes	(12,668)	(12,813)	8,573	145	(21,241)

Net Cash Provided by (Used in) Operating Activities

Cash Flows From Financing Activities

Capital Contributions	-	-	-	-	-
Proceeds New Borrowing	-	-	-	-	-
Interest Payments	-	(855)	(952)	855	952
Principal Payments	-	(7,054)	(6,291)	7,054	6,291

Net Cash Provided by (Used in) Financing Activities

Cash Flows from Capital and Related Activities

Non-Operating Income (Expenses)	3,800	(249)	2,411	4,048	1,389
Capital Expenditures, net	(554,900)	-	(533,380)	(554,900)	(21,520)

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

Cash Flows From Investing Activities

Investments Converting To Cash	-	-	245,000	-	(245,000)
Purchased Investments	-	-	(245,000)	-	245,000
Interest Income	48,586	70,000	57,175	(21,414)	(8,589)

Net Cash Provided By (Used In) Investing Activities

FUND NET CASH FLOWS

DEBT SERVICE RATIO

Debt Service Ratio (Indenture Based)

User Charges	1,482,899	1,529,279	1,412,768	(46,379)	70,131
Operating Expenses (Cash Based)	(780,910)	(765,404)	(739,053)	(15,507)	(41,857)
Interest Income	52,386	69,751	59,586	(17,366)	(7,200)
Annual Lease Payment (City)	-	-	-	-	-
Non-Operating Revenues (Expenses)	281,423	92,108	42,114	189,315	239,309

Cash Available For Debt Service

Debt Service

Interest Paid (Pro-rated)	99,805	99,805	120,900	-	(21,096)
Debt Retirement (Principal Payments) (Pro-rated)	189,768	189,768	173,474	-	16,293

Total Debt Service

Debt Service Ratio

Month					
Actual	Q2 FC	Prior Year	FC Var	PY Var	
1,482,899	1,529,279	1,412,768	(46,379)	70,131	
278,948	90,926	40,044	188,022	238,904	
2,475	1,182	2,070	1,293	405	
1,764,322	1,621,386	1,454,882	142,936	309,440	
177,783	163,788	157,793	(13,995)	(19,990)	
50,599	24,035	17,680	(26,564)	(32,919)	
40,635	44,292	39,643	3,656	(992)	
61,736	95,047	65,619	33,311	3,883	
450,157	438,242	458,318	(11,915)	8,161	
-	-	-	-	-	
295,500	299,834	297,790	4,334	2,290	
-	-	-	-	-	
-	-	-	-	-	
1,076,410	1,065,238	1,036,843	(11,173)	(39,567)	
687,912	556,148	418,039	131,764	269,873	
48,586	70,000	57,175	(21,414)	(8,589)	
(75,669)	(97,692)	(88,998)	22,023	13,330	
3,800	(249)	2,411	4,048	1,389	
(23,283)	(27,941)	(29,412)	4,658	6,129	
664,629	528,208	388,626	136,421	276,003	

1,764,322	1,621,386	1,454,882	142,936	309,440	
(780,910)	(765,404)	(739,053)	(15,507)	(41,857)	
(12,668)	(12,813)	8,573	145	(21,241)	
970,744	843,169	724,402	127,575	246,342	
-	-	-	-	-	
-	-	-	-	-	
-	(855)	(952)	855	952	
-	(7,054)	(6,291)	7,054	6,291	
-	(7,909)	(7,243)	7,909	7,243	
3,800	(249)	2,411	4,048	1,389	
(554,900)	-	(533,380)	(554,900)	(21,520)	
(551,100)	(249)	(530,969)	(550,851)	(20,131)	
-	-	245,000	-	(245,000)	
-	-	(245,000)	-	245,000	
48,586	70,000	57,175	(21,414)	(8,589)	
48,586	70,000	57,175	(21,414)	(8,589)	
468,230	905,011	243,366	(436,781)	224,864	

1,482,899	1,529,279	1,412,768	(46,379)	70,131	
(780,910)	(765,404)	(739,053)	(15,507)	(41,857)	
52,386	69,751	59,586	(17,366)	(7,200)	
-	-	-	-	-	
281,423	92,108	42,114	189,315	239,309	
1,035,798	925,734	775,415	110,064	260,383	
99,805	99,805	120,900	-	(21,096)	
189,768	189,768	173,474	-	16,293	
289,572	289,572	294,374	-	(4,802)	
3.58	3.20	2.63	0.38	0.94	

Suburban - Water Year To Date					
Actual	Q2 FC	Prior Year	FC Var	PY Var	
8,730,146	8,862,532	8,154,789	(132,385)	575,357	
567,633	411,226	442,589	156,407	125,044	
19,005	29,755	54,140	(10,750)	(35,135)	
9,316,784	9,303,513	8,651,518	13,272	665,266	
2,258,034	2,313,383	1,944,936	55,348	(313,099)	
452,194	624,049	416,494	171,856	(35,699)	
381,493	337,944	261,521	(43,549)	(119,972)	
318,115	473,681	357,917	155,565	39,801	
2,549,849	2,920,628	2,260,280	370,779	(289,569)	
-	-	-	-	-	
1,790,278	1,799,004	1,786,741	8,727	(3,537)	
-	-	-	-	-	
-	-	-	-	-	
7,749,963	8,468,689	7,027,889	718,727	(722,074)	
1,566,822	834,824	1,623,630	731,998	(56,808)	
483,308	498,119	261,668	(14,811)	221,640	
(732,932)	(770,727)	(675,786)	37,795	(57,146)	
(5,207)	(6,441)	5,821	1,234	(11,028)	
(254,832)	(279,049)	(408,297)	24,217	153,466	
1,311,990	555,774	1,215,332	756,216	96,658	

9,316,784	9,303,513	8,651,518	13,272	665,266	
(5,959,685)	(6,668,685)	(5,241,148)	710,000	(718,537)	
(720,856)	(721,001)	(783,084)	145	62,228	
2,636,243	1,912,827	2,627,287	723,416	8,956	
-	-	-	-	-	
-	-	5,241,371	-	(5,241,371)	
(732,165)	(636,426)	(591,376)	(95,739)	(140,789)	
(32,395)	(40,489)	(37,628)	8,093	5,233	
(764,560)	(676,914)	4,612,367	(87,646)	(5,376,927)	
(5,207)	(6,441)	5,821	1,234	(11,028)	
(3,043,960)	(2,488,175)	(2,500,001)	(555,785)	(543,958)	
(3,049,167)	(2,494,615)	(2,494,181)	(554,551)	(554,986)	
734,000	734,000	739,000	-	(5,000)	
(992,000)	(992,000)	(734,000)	-	(258,000)	
483,308	498,119	261,668	(14,811)	221,640	
225,308	240,119	266,668	(14,811)	(41,360)	
(952,176)	(1,018,584)	5,012,141	66,408	(5,964,317)	

8,730,146	8,862,532	8,154,789	(132,385)	575,357	
(5,959,685)	(6,668,685)	(5,241,148)	710,000	(718,537)	
478,101	491,678	267,488	(13,577)	210,612	
-	-	-	-	-	
586,638	440,981	496,729	145,657	89,909	
3,835,200	3,125,506	3,677,859	709,694	157,341	
598,828	598,828	725,401	-	(126,573)	
1,138,606	1,138,606	1,040,845	-	97,761	
1,737,433	1,737,433	1,766,246	-	(28,812)	
2.21	1.80	2.08	0.41	0.13	

Full Year					
Q2 FC	Budget	Prior Year	Bud Var	PY Var	
18,944,564	18,824,442	17,500,727	120,122	1,443,838	
945,616	1,053,435	781,191	(107,819)	164,425	
179,521	180,683	316,394	(1,162)	(136,874)	
20,069,701	20,058,560	18,598,312	11,140	1,471,388	
4,303,459	4,316,490	4,032,115	13,031	(271,344)	
1,180,375	1,122,516	825,732	(57,859)	(354,643)	
596,384	550,628	492,836	(45,756)	(103,548)	
1,305,320	1,373,473	903,796	68,153	(401,525)	
5,047,013	4,824,648	5,072,984	(222,365)	25,971	
-	-	-	-	-	
3,598,008	3,541,890	4,065,244	(56,118)	467,236	
-	-	-	-	-	
201,483	221,483	8,250	20,000	(193,233)	
16,232,043	15,951,128	15,400,956	(280,915)	(831,086)	
3,837,658	4,107,433	3,197,356	(269,775)	640,302	
918,119	203,191	697,446	714,928	220,673	
(1,197,656)	(1,197,656)	(1,091,073)	(0)	(106,583)	
(6,137)	(3,147)	21,321	(2,990)	(27,458)	
(285,674)	(997,612)	(372,306)	711,938	86,632	
3,551,984	3,109,821	2,825,050	442,163	726,934	

20,069,701	20,058,560	18,598,312	11,140	1,471,388	
(12,634,034)	(12,409,238)	(11,335,712)	(224,796)	(1,298,322)	
(1)	0	(2,619,858)	(1)	2,619,857	
7,435,666	7,649,323	4,642,742	(213,657)	2,792,924	
-	-	-	-	-	
-	-	5,241,371	-	(5,241,371)	
(1,197,656)	(1,197,656)	(1,450,802)	0	253,146	
(2,277,211)	(2,277,211)	(2,081,690)	(0)	(195,522)	
(3,474,867)	(3,474,867)	1,708,880	0	(5,183,747)	
(6,137)	(3,147)	(154,917)	(2,990)	148,781	
(4,774,500)	(4,774,500)	(6,077,263)	0	1,302,763	
(4,780,636)	(4,777,647)	(6,232,181)	(2,989)	1,451,544	
992,000	-	988,000	992,000	4,000	
(992,000)	-	(979,000)	(992,000)	(13,000)	
918,119	203,191	697,446	714,928	220,673	
918,119	203,191	706,446	714,928	211,673	
98,281	(400,000)	825,887	498,282	(727,606)	

18,944,564	18,824,442	17,500,727	120,122	1,443,838
(12,634,034)	(12,409,238)	(11,335,712)	(224,796)	(1,298,322)
911,982	200,044	718,767	711,938	193,215
		-		
1,125,136	1,234,118	1,097,586	(108,982)	27,551
8,347,649	7,849,367	7,981,367	498,282	366,281
1,197,656	1,197,656	1,450,802	(0)	(253,146)
2,277,211	2,277,211	2,081,690	0	195,522
3,474,867	3,474,867	3,532,491	(0)	(57,624)
2.40	2.26	2.26	0.14	0.14

LEHIGH COUNTY AUTHORITY  
VARIANCE ANALYSIS - YTD  
For the Period Ended June 30, 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
8,730,146	8,862,532	(132,385)	
567,633	411,226	156,407	
19,005	29,755	(10,750)	
<b>9,316,784</b>	<b>9,303,513</b>	<b>13,272</b>	<b>Lower user charges more than offset by higher tapping fees</b>
2,258,034	2,313,383	55,348	
452,194	624,049	171,856	
381,493	337,944	(43,549)	
318,115	473,681	155,565	
2,549,849	2,920,628	370,779	
-	-	-	
1,790,278	1,799,004	8,727	
-	-	-	
-	-	-	
<b>7,749,963</b>	<b>8,468,689</b>	<b>718,727</b>	<b>Lower operating expenses except for utilities</b>
<b>1,566,822</b>	<b>834,824</b>	<b>731,998</b>	<b>Higher operating revenues along with lower operating expenses</b>
483,308	498,119	(14,811)	
(732,932)	(770,727)	37,795	
(5,207)	(6,441)	1,234	
<b>(254,832)</b>	<b>(279,049)</b>	<b>24,217</b>	<b>Lower interest expense</b>
<b>1,311,990</b>	<b>555,774</b>	<b>756,216</b>	<b>Higher income from operating activities and favorable financial activity</b>

9,316,784	9,303,513	13,272	
(5,959,685)	(6,669,685)	710,000	
(720,856)	(721,001)	145	
<b>2,636,243</b>	<b>1,912,827</b>	<b>723,416</b>	<b>Higher cash from operating activities</b>
-	-	-	
-	-	-	
(732,165)	(636,426)	(95,739)	
(32,395)	(40,489)	8,093	
<b>(764,560)</b>	<b>(676,914)</b>	<b>(87,646)</b>	<b>Slightly unfavorable debt service activity</b>
(5,207)	(6,441)	1,234	
(3,043,960)	(2,488,175)	(555,785)	
<b>(3,049,167)</b>	<b>(2,494,615)</b>	<b>(554,551)</b>	<b>Higher capex</b>
734,000	734,000	-	
(992,000)	(992,000)	-	
483,308	498,119	(14,811)	
<b>225,308</b>	<b>240,119</b>	<b>(14,811)</b>	<b>Slightly unfavorable financial activity</b>
<b>(952,176)</b>	<b>(1,018,584)</b>	<b>66,408</b>	<b>Higher cash generated by operations</b>

LEHIGH COUNTY AUTHORITY  
FINANCIAL STATEMENTS - SUBURBAN WASTEWATER  
For the Period Ended June 30, 2025

STATEMENTS OF ACTIVITIES

Operating Revenues:

User Charges	1,472,239	1,570,916	1,456,335	(98,677)	15,904
Connection & System Charges	91,773	98,550	78,641	(6,777)	13,132
Other Miscellaneous Revenues	75	199	30	(124)	45

Total Operating Revenues

Operating Expenses:

Personnel	73,968	39,416	31,811	(34,551)	(42,157)
Shared Services - General & Administrative	34,082	51,755	22,030	17,673	(12,052)
Utilities	26,516	25,376	21,739	(1,140)	(4,777)
Materials and Supplies	33,869	24,920	20,136	(8,949)	(13,733)
Miscellaneous Services	1,427,092	550,673	540,467	(876,419)	(886,625)
Treatment and Transportation	400,000	431,241	559,523	31,241	159,523
Depreciation and Amortization	577,881	588,266	575,538	10,385	(2,343)
Major Maintenance Expenses	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-

Total Operating Expenses

Net Operating Profit

Non-Operating Income (Expense)

Interest Income	11,513	35,000	53,353	(23,487)	(41,840)
Interest (Expense)	(95,507)	(15,295)	(11,859)	(80,213)	(83,648)
Other Miscellaneous	21,292	(71,234)	12,045	92,527	9,248

Net Non-Operating Income (Expense)

Net Income (Loss)

CASH FLOW STATEMENT

Cash Flows From Operating Activities

Operating Revenues	1,564,087	1,669,665	1,535,006	(105,577)	29,081
Operating Expenses (ex D&A)	(1,995,527)	(1,123,381)	(1,195,706)	(872,145)	(799,820)
Non-Cash Working Capital Changes	(5,622,943)	(5,622,854)	(1,956,120)	(89)	(3,666,823)

Net Cash Provided by (Used in) Operating Activities

Cash Flows From Financing Activities

Capital Contributions	-	-	-	-	-
Proceeds New Borrowing	-	-	-	-	-
Interest Payments	-	(3,518)	(11,383)	3,518	11,383
Principal Payments	-	(39,977)	(49,167)	39,977	49,167

Net Cash Provided by (Used in) Financing Activities

Cash Flows from Capital and Related Activities

Non-Operating Income (Expenses)	21,292	(71,234)	12,045	92,527	9,248
Capital Expenditures, net	(3,789,916)	-	(1,845,798)	(3,789,916)	(1,944,117)

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

Cash Flows From Investing Activities

Investments Converting To Cash	-	-	245,000	-	(245,000)
Purchased Investments	-	-	(490,000)	-	490,000
Interest Income	11,513	35,000	53,353	(23,487)	(41,840)

Net Cash Provided By (Used In) Investing Activities

FUND NET CASH FLOWS

DEBT SERVICE RATIO

Debt Service Ratio (Indenture Based)

User Charges	1,472,239	1,570,916	1,456,335	(98,677)	15,904
Operating Expenses (Cash Based)	(1,995,527)	(1,123,381)	(1,195,706)	(872,145)	(799,820)
Interest Income	32,805	(36,234)	65,397	69,040	(32,592)
Annual Lease Payment (City)	-	-	-	-	-
Non-Operating Revenues (Expenses)	91,848	98,749	78,671	(6,901)	13,177

Cash Available For Debt Service

Interest Paid (Pro-rated)	14,674	14,674	10,348	-	4,327
Debt Retirement (Principal Payments) (Pro-rated)	166,736	166,736	242,197	-	(75,461)
Total Debt Service	181,410	181,410	252,544	-	(71,134)

Debt Service Ratio

Month					
Actual	Q2 FC	Prior Year	FC Var	PY Var	
1,472,239	1,570,916	1,456,335	(98,677)	15,904	
91,773	98,550	78,641	(6,777)	13,132	
75	199	30	(124)	45	
1,564,087	1,669,665	1,535,006	(105,577)	29,081	
73,968	39,416	31,811	(34,551)	(42,157)	
34,082	51,755	22,030	17,673	(12,052)	
26,516	25,376	21,739	(1,140)	(4,777)	
33,869	24,920	20,136	(8,949)	(13,733)	
1,427,092	550,673	540,467	(876,419)	(886,625)	
400,000	431,241	559,523	31,241	159,523	
577,881	588,266	575,538	10,385	(2,343)	
-	-	-	-	-	
-	-	-	-	-	
2,573,408	1,711,648	1,771,244	(861,760)	(802,164)	
(1,009,320)	(41,983)	(236,238)	(967,337)	(773,082)	
11,513	35,000	53,353	(23,487)	(41,840)	
(95,507)	(15,295)	(11,859)	(80,213)	(83,648)	
21,292	(71,234)	12,045	92,527	9,248	
(62,702)	(51,529)	53,538	(11,173)	(116,240)	
(1,072,022)	(93,512)	(182,699)	(978,510)	(889,323)	

1,564,087	1,669,665	1,535,006	(105,577)	29,081	
(1,995,527)	(1,123,381)	(1,195,706)	(872,145)	(799,820)	
(5,622,943)	(5,622,854)	(1,956,120)	(89)	(3,666,823)	
(6,054,383)	(5,076,571)	(1,616,820)	(977,812)	(4,437,562)	
-	-	-	-	-	
-	-	-	-	-	
-	(3,518)	(11,383)	3,518	11,383	
-	(39,977)	(49,167)	39,977	49,167	
-	(43,495)	(60,551)	43,495	60,551	
21,292	(71,234)	12,045	92,527	9,248	
(3,789,916)	-	(1,845,798)	(3,789,916)	(1,944,117)	
(3,768,623)	(71,234)	(1,833,754)	(3,697,389)	(1,934,869)	
-	-	245,000	-	(245,000)	
-	-	(490,000)	-	490,000	
11,513	35,000	53,353	(23,487)	(41,840)	
11,513	35,000	(191,647)	(23,487)	203,160	
(9,811,493)	(5,156,300)	(3,702,772)	(4,655,193)	(6,108,721)	

1,472,239	1,570,916	1,456,335	(98,677)	15,904	
(1,995,527)	(1,123,381)	(1,195,706)	(872,145)	(799,820)	
32,805	(36,234)	65,397	69,040	(32,592)	
-	-	-	-	-	
91,848	98,749	78,671	(6,901)	13,177	
(398,634)	510,409	404,697	(908,683)	(803,331)	
14,674	14,674	10,348	-	4,327	
166,736	166,736	242,197	-	(75,461)	
181,410	181,410	252,544	-	(71,134)	
(2.20)	2.81	1.60	(5.01)	(3.80)	

Suburban - Wastewater					
Year To Date					
Actual	Q2 FC	Prior Year	FC Var	PY Var	
8,649,198	8,550,314	9,527,915	98,884	(878,717)	
691,249	732,048	580,810	(40,799)	110,439	
41,193	397	165	40,795	41,028	
9,381,640	9,282,760	10,108,891	98,880	(727,250)	
844,449	1,017,898	827,766	173,450	(16,683)	
164,597	328,162	177,183	163,566	12,586	
179,494	184,583	154,507	5,089	(24,987)	
157,326	240,710	170,982	83,384	13,656	
4,758,980	3,798,033	3,440,969	(960,948)	(1,318,011)	
2,573,040	2,341,093	2,555,355	(231,947)	(17,685)	
3,474,814	3,504,088	3,453,226	29,275	(21,588)	
-	-	-	-	-	
-	-	-	-	-	
12,152,699	11,414,568	10,779,988	(738,132)	(1,372,711)	
(2,771,059)	(2,131,807)	(671,098)	(639,252)	(2,099,962)	
262,447	222,545	284,859	39,902	(22,412)	
(188,518)	(208,918)	(73,202)	20,399	(115,317)	
(2,377)	(22,380)	10,532	20,002	(12,909)	
71,551	(8,753)	222,189	80,303	(150,638)	
(2,699,508)	(2,140,560)	(448,909)	(558,949)	(2,250,600)	

9,381,640	9,282,760	10,108,891	98,880	(727,250)	
(8,677,886)	(7,910,479)	(7,326,762)	(767,407)	(1,351,124)	
(3,558,454)	(3,558,454)	(1,104,079)	0	(2,454,375)	
(2,854,700)	(2,186,173)	1,678,049	(668,526)	(4,532,749)	
5,000,000	5,000,000	-	-	5,000,000	
(137,758)	(29,858)	(70,349)	(107,900)	(67,409)	
(196,659)	(237,474)	(293,559)	40,815	96,900	
4,665,583	4,732,668	(363,908)	(67,085)	5,029,491	
(2,377)	(22,380)	10,532	20,002	(12,909)	
(5,682,113)	(1,891,784)	(3,435,212)	(3,790,329)	(2,246,901)	
(5,684,490)	(1,914,163)	(3,424,680)	(3,770,327)	(2,259,810)	
2,122,000	1,632,000	1,673,000	490,000	449,000	
(1,892,000)	(1,646,000)	(1,429,000)	(246,000)	(463,000)	
262,447	222,545	284,859	39,902	(22,412)	
492,447	208,545	528,859	283,902	(36,412)	
(3,381,160)	840,876	(1,581,680)	(4,222,036)	(1,799,480)	

8,649,198	8,550,314	9,527,915	98,884	(878,717)	
(8,677,886)	(7,910,479)	(7,326,762)	(767,407)	(1,351,124)	
260,069	200,165	295,390	59,904	(35,321)	
-	-	-	-	-	
732,442	732,446	580,975	(4)	151,467	
963,824	1,572,446	3,077,519	(608,623)	(2,113,695)	
88,047	88,047	62,085	-	25,961	
1,000,416	1,000,416	1,453,181	-	(452,766)	
1,088,462	1,088,462	1,515,267	-	(426,805)	
0.89	1.44	2.03	(0.56)	(1.15)	

Full Year					
Q2 FC	Budget	Prior Year	Bud Var	PY Var	
19,691,504	19,760,438	19,809,163	(68,934)	(117,659)	
1,752,350	1,694,206	1,350,898	58,144	401,452	
1,987	2,683	405	(696)	1,582	
21,445,840	21,457,327	21,160,465	(11,486)	285,375	
2,175,634	2,206,442	1,654,801	30,808	(520,833)	
693,587	781,682	333,442	88,096	(360,145)	
312,109	307,879	263,757	(4,229)	(48,352)	
656,210	689,690	409,228	33,480	(246,981)	
7,910,524	7,969,739	7,157,875	59,215	(752,648)	
4,617,574	4,245,970	5,509,024	(371,604)	891,450	
7,081,776	7,107,287	6,954,193	25,511	(127,584)	
-	-	-	-	-	
22,653	22,653	227,575	-	204,922	
23,470,067	23,331,343	22,509,895	(138,724)	(960,172)	
(2,024,226)	(1,874,016)	(1,349,430)	(150,210)	(674,796)	
432,545	207,242	635,893	225,303	(203,348)	
(290,602)	(176,093)	(136,537)	(114,509)	(154,065)	
(108,075)	(147,982)	428,294	39,907	(536,368)	
33,868	(116,833)	927,650	150,701	(893,781)	
(1,990,358)	(1,990,849)	(421,780)	491	(1,568,578)	

21,445,840	21,457,327	21,160,465	(11,486)	285,375
(16,388,290)	(16,224,056)	(15,555,702)	(164,235)	(832,588)
(5)	-	1,668,482	(5)	(1,668,487)
5,057,546	5,233,271	7,273,245	(175,725)	(2,215,700)
-	-	-	-	-
14,850,000	14,850,000	-	-	14,850,000
(176,093)	(176,093)	(124,171)	(0)	(51,922)
(2,000,831)	(2,000,831)	(2,906,363)	(0)	905,532
12,673,075	12,673,076	(3,030,534)	(1)	15,703,609
(108,075)	(147,982)	60,883	39,907	(168,958)
(13,738,000)	(13,738,000)	(9,706,549)	0	(4,031,451)
(13,846,075)	(13,885,982)	(9,645,665)	39,907	(4,200,409)
1,646,000	-	2,408,000	1,646,000	(762,000)
(1,646,000)	-	(1,919,000)	(1,646,000)	273,000
432,545	207,242	635,893	225,303	(203,348)
432,545	207,242	1,124,893	225,303	(692,348)
4,317,091	4,227,607	(4,278,061)	89,484	8,595,153

LEHIGH COUNTY AUTHORITY  
VARIANCE ANALYSIS - YTD  
For the Period Ended June 30, 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
8,649,198	8,550,314	98,884	
691,249	732,048	(40,799)	
41,193	397	40,795	
<b>9,381,640</b>	<b>9,282,760</b>	<b>98,880</b>	Higher user charges
844,449	1,017,898	173,450	
164,597	328,162	163,566	
179,494	184,583	5,089	
157,326	240,710	83,384	
4,758,980	3,798,033	(960,948)	
2,573,040	2,341,093	(231,947)	
3,474,814	3,504,088	29,275	
-	-	-	
-	-	-	
<b>12,152,699</b>	<b>11,414,568</b>	<b>(738,132)</b>	Higher treatment & transportation volumes along with higher spending on services
<b>(2,771,059)</b>	<b>(2,131,807)</b>	<b>(639,252)</b>	Higher operating expenses
262,447	222,545	39,902	
(188,518)	(208,918)	20,399	
(2,377)	(22,380)	20,002	
<b>71,551</b>	<b>(8,753)</b>	<b>80,303</b>	Favorable financial activity
<b>(2,699,508)</b>	<b>(2,140,560)</b>	<b>(558,949)</b>	Lower net income from operating activity
9,381,640	9,282,760	98,880	
(8,677,886)	(7,910,479)	(767,407)	
(3,558,454)	(3,558,454)	0	
<b>(2,854,700)</b>	<b>(2,186,173)</b>	<b>(668,526)</b>	Lower cash from operating activity
-	-	-	
5,000,000	5,000,000	-	
(137,758)	(29,858)	(107,900)	
(196,659)	(237,474)	40,815	
<b>4,665,583</b>	<b>4,732,668</b>	<b>(67,085)</b>	
(2,377)	(22,380)	20,002	
(5,682,113)	(1,891,784)	(3,790,329)	
<b>(5,684,490)</b>	<b>(1,914,163)</b>	<b>(3,770,327)</b>	Higher caoex
2,122,000	1,632,000	490,000	
(1,892,000)	(1,646,000)	(246,000)	
262,447	222,545	39,902	
<b>492,447</b>	<b>208,545</b>	<b>283,902</b>	Favorable investing activity
<b>(3,381,160)</b>	<b>840,876</b>	<b>(4,222,036)</b>	Lower cash from operations and higher capex

LEHIGH COUNTY AUTHORITY  
FINANCIAL STATEMENTS - CITY DIVISION  
For the Period Ended June 30, 2025

STATEMENTS OF ACTIVITIES

	Month				
	Actual	Q2 FC	Prior Year	FC Var	PY Var
Operating Revenues:					
User Charges	5,143,074	5,067,059	4,970,770	76,015	172,304
Connection & System Charges	1,775,649	138,821	210,117	1,636,827	1,565,531
Other Miscellaneous Revenues	3,868	3,428	9,850	440	(5,982)
Total Operating Revenues	6,922,590	5,209,308	5,190,737	1,713,282	1,731,853
Operating Expenses:					
Personnel	866,091	1,074,857	862,755	208,766	(3,336)
Shared Services - General & Administrative	428,372	303,175	197,085	(125,196)	(231,287)
Utilities	202,766	133,155	117,200	(69,611)	(85,566)
Materials and Supplies	300,711	277,787	231,802	(22,924)	(68,909)
Miscellaneous Services	344,599	177,277	137,423	(167,322)	(207,176)
Treatment and Transportation	-	-	-	-	-
Depreciation and Amortization	542,500	542,413	515,561	(87)	(26,939)
Major Maintenance Expenses	(7,697)	413	848	8,110	8,545
Other Miscellaneous	-	-	-	-	-
Total Operating Expenses	2,677,341	2,509,076	2,062,673	(168,265)	(614,667)
Net Operating Profit	4,245,249	2,700,232	3,128,064	1,545,017	1,117,186
Non-Operating Income (Expense)					
Interest Income	1,687	470,000	548,578	(468,313)	(546,891)
Interest (Expense)	(1,875,470)	(140,179)	(157,149)	(1,735,290)	(1,718,321)
Other Miscellaneous	(11,017)	-	-	(11,017)	(11,017)
Net Non-Operating Income (Expense)	(1,884,800)	329,821	391,429	(2,214,621)	(2,276,229)
Net Income (Loss)	2,360,449	3,030,053	3,519,493	(669,604)	(1,159,044)

CASH FLOW STATEMENT

Cash Flows From Operating Activities					
Operating Revenues	6,922,590	5,209,308	5,190,737	1,713,282	1,731,853
Operating Expenses (ex D&A)	(2,142,538)	(1,745,407)	(1,546,265)	(397,131)	(596,273)
Non-Cash Working Capital Changes	1,283,563	1,283,563	(1,280,692)	0	2,564,255
Net Cash Provided by (Used in) Operating Activities	6,063,615	4,747,464	2,363,780	1,316,151	3,699,835
Cash Flows From Financing Activities					
Capital Contributions	-	-	-	-	-
Proceeds New Borrowing	-	-	55,000,000	-	(55,000,000)
Interest Payments	-	(4,346,779)	(4,328,821)	4,346,779	4,328,821
Principal Payments	-	(4,620)	(5,211)	4,620	5,211
Net Cash Provided by (Used in) Financing Activities	-	(4,351,398)	50,665,968	4,351,398	(50,665,968)
Cash Flows from Capital and Related Activities					
Annual Lease Payment	-	-	-	-	-
Non-Operating Income (Expenses)	(11,017)	-	-	(11,017)	(11,017)
Capital Expenditures, net	(4,193,267)	(3,833,317)	(1,011,060)	(359,950)	(3,182,207)
Net Cash Provided By (Used In) Capital and Related Activities	(4,204,284)	(3,833,317)	(1,011,060)	(370,967)	(3,193,224)
Cash Flows From Investing Activities					
Investments Converting To Cash	-	-	-	-	-
Purchased Investments	-	-	-	-	-
Interest Income	1,687	470,000	548,578	(468,313)	(546,891)
Net Cash Provided By (Used In) Investing Activities	1,687	470,000	548,578	(468,313)	(546,891)
FUND NET CASH FLOWS	1,861,018	(2,967,251)	52,567,267	4,828,270	(50,706,248)

DEBT SERVICE RATIO

Debt Service Ratio (Indenture Based)					
User Charges	5,143,074	5,067,059	4,970,770	76,015	172,304
Operating Expenses (Cash Based)	(2,134,841)	(1,966,663)	(1,547,112)	(168,178)	(587,728)
Interest Income	(9,330)	470,000	548,578	(479,330)	(557,908)
Annual Lease Payment (City)	(110,326)	(110,326)	(113,432)	-	3,105
Non-Operating Revenues (Expenses)	1,779,516	142,249	219,967	1,637,267	1,559,549
Cash Available For Debt Service	4,668,093	3,602,319	4,078,771	1,065,774	589,322
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	3.16	2.44	2.68	0.72	0.48

City Division					
Year To Date					
Actual	Q2 FC	Prior Year	FC Var	PY Var	
29,998,028	29,432,921	27,620,475	565,107	2,377,553	
3,274,018	1,244,833	1,265,666	2,029,185	2,008,352	
29,442	64,244	179,106	(34,801)	(149,664)	
33,301,488	30,741,997	29,065,247	2,559,491	4,236,241	
5,570,596	6,025,218	5,753,569	454,621	182,973	
1,450,898	1,708,861	1,136,110	257,962	(314,788)	
1,393,357	1,058,632	900,401	(334,726)	(492,956)	
1,556,083	1,691,767	1,485,769	135,684	(70,314)	
1,011,944	875,337	762,968	(136,607)	(248,976)	
6,060	5,538	5,656	(521)	(404)	
3,254,567	3,254,479	3,093,366	(88)	(161,201)	
-	7,242	18,310	7,242	18,310	
2,500	2,095	-	(405)	(2,500)	
14,246,005	14,629,168	13,156,150	383,162	(1,089,855)	
19,055,483	16,112,830	15,909,097	2,942,653	3,146,386	
2,342,925	2,790,016	2,192,071	(447,091)	150,853	
(9,388,229)	(7,221,099)	(7,326,310)	(2,167,130)	(2,061,919)	
(11,017)	-	(5,396,147)	(11,017)	5,385,130	
(7,056,321)	(4,431,083)	(10,530,386)	(2,625,238)	3,474,065	
11,999,162	11,681,747	5,378,711	317,415	6,620,451	

33,301,488	30,741,997	29,065,247	2,559,491	4,236,241	
(10,991,438)	(10,844,773)	(10,044,474)	(146,665)	(946,964)	
406,822	406,822	(2,843,388)	(0)	3,250,209	
22,716,872	20,304,046	16,177,386	2,412,825	6,539,486	
-	-	-	-	-	
(5,280)	(4,352,172)	(4,334,361)	4,346,892	4,329,081	
(586,506)	(589,271)	(723,395)	2,765	136,889	
(591,786)	(4,941,443)	49,942,244	4,349,657	(50,534,030)	
-	(661,958)	(680,590)	661,958	680,590	
(11,017)	-	(5,396,147)	(11,017)	5,385,130	
(14,868,377)	(14,859,525)	(3,894,375)	(8,851)	(10,974,002)	
(14,879,393)	(15,521,483)	(9,971,112)	642,090	(4,908,281)	
-	-	-	-	-	
2,342,925	2,790,016	2,192,071	(447,091)	150,853	
2,342,925	2,790,016	2,192,071	(447,091)	150,853	
9,588,617	2,631,136	58,340,588	6,957,481	(48,751,972)	

29,998,028	29,432,921	27,620,475	565,107	2,377,553	
(10,991,438)	(11,374,688)	(10,062,784)	383,250	(928,654)	
2,331,908	2,790,016	(3,204,076)	(458,108)	5,535,984	
(661,958)	(661,958)	(680,590)	-	18,633	
3,303,460	1,309,077	1,444,773	1,994,383	1,858,687	
23,980,000	21,495,368	15,117,798	2,484,633	8,862,203	
6,757,760	6,757,760	6,729,926	-	27,834	
2,098,954	2,098,954	2,396,791	-	(297,837)	
8,856,714	8,856,714	9,126,717	-	(270,004)	
2.71	2.43	1.66	0.28	1.05	

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	640,879	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	
-	-	-	-	-	
(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 June 30, 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
29,998,028	29,432,921	565,107	
3,274,018	1,244,833	2,029,185	
29,442	64,244	(34,801)	
<b>33,301,488</b>	<b>30,741,997</b>	<b>2,559,491</b>	Higher user charges and higher project reimbursement
5,570,596	6,025,218	454,621	
1,450,898	1,708,861	257,962	
1,393,357	1,058,632	(334,726)	
1,556,083	1,691,767	135,684	
1,011,944	875,337	(136,607)	
6,060	5,538	(521)	
3,254,567	3,254,479	(88)	
-	7,242	7,242	
2,500	2,095	(405)	
<b>14,246,005</b>	<b>14,629,168</b>	<b>383,162</b>	Higher utilities costs more than offset by lower labor and g&a
<b>19,055,483</b>	<b>16,112,830</b>	<b>2,942,653</b>	Higher operating revenues along with lower operating expenses
2,342,925	2,790,016	(447,091)	
(9,388,229)	(7,221,099)	(2,167,130)	
(11,017)	-	(11,017)	
<b>(7,056,321)</b>	<b>(4,431,083)</b>	<b>(2,625,238)</b>	Higher interest expense
<b>11,999,162</b>	<b>11,681,747</b>	<b>317,415</b>	Higher net operating income mostly offset by higher interest expense
33,301,488	30,741,997	2,559,491	
(10,991,438)	(10,844,773)	(146,665)	
406,822	406,822	(0)	
<b>22,716,872</b>	<b>20,304,046</b>	<b>2,412,825</b>	Higher cash from operations
-	-	-	
-	-	-	
(5,280)	(4,352,172)	4,346,892	
(586,506)	(589,271)	2,765	
<b>(591,786)</b>	<b>(4,941,443)</b>	<b>4,349,657</b>	Lower debt service payments
(11,017)	-	(11,017)	
(14,868,377)	(14,859,525)	(8,851)	
<b>(14,879,393)</b>	<b>(14,859,525)</b>	<b>(19,868)</b>	
-	-	-	
-	-	-	
2,342,925	2,790,016	(447,091)	
<b>2,342,925</b>	<b>2,790,016</b>	<b>(447,091)</b>	Lower interest income
<b>9,588,617</b>	<b>3,293,094</b>	<b>6,295,523</b>	Higher cash from operations along with lower debt service payments

LEHIGH COUNTY AUTHORITY  
CASH & INVESTMENT SUMMARY  
For the Period Ended June 30, 2025

	Suburban Water				Suburban Wastewater				City Division				Total			
	6/30/2025 Actual	2025 Forecast	2025 Budget	2024 Audited	6/30/2025 Actual	2025 Forecast	2025 Budget	2024 Audited	6/30/2025 Actual	2025 Forecast	2025 Budget	2024 Audited	6/30/2025 Actual	2025 Forecast	2025 Budget	2024 Audited
Cash																
Operating																
Unrestricted	8,387,644	9,398,331	10,929,923	9,315,874	867,869	4,723,315	9,817,617	(501,114)	3,537,014	33,274,888	56,340,325	16,539,187	12,792,527	47,396,534	77,087,865	25,353,947
Restricted	-	-	-	-	15,090	9,561	3,025	9,561	103,770,596	58,621,247	25,769,470	87,223,530	103,785,686	58,630,808	25,772,496	87,233,091
Total Operating	8,387,644	9,398,331	10,929,923	9,315,874	882,959	4,732,875	9,820,642	(491,554)	107,307,609	91,896,135	82,109,796	103,762,717	116,578,213	106,027,342	102,860,361	112,587,038
Capital																
Unrestricted	319,718	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	3,118,869	9,299,040	9,297,704	10,206,378
Restricted	-	-	-	-	338,360	338,677	338,360	338,677	7,524,574	7,500,035	7,500,035	7,500,035	7,862,934	7,838,712	7,838,396	7,838,712
Total Capital	319,718	321,054	319,718	321,054	2,445,726	6,294,062	6,293,745	7,201,399	8,216,359	10,522,636	10,522,636	10,522,636	10,981,803	17,137,752	17,136,099	18,045,090
Other Restricted																
Debt Reserves	1,677,522	1,674,161	1,907,712	1,658,337	-	-	-	-	40,150,767	31,800,765	30,004,516	31,800,765	41,828,289	33,474,926	31,912,228	33,459,102
Escrow - Developer Deposits	218,888	260,682	218,888	260,682	7,764	7,764	56,678	7,764	3,403	3,403	32,106	3,403	230,055	271,849	307,671	271,849
Total Other Restricted	1,896,410	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	42,058,343	33,746,775	32,219,899	33,730,951
Total Cash	10,603,772	11,654,229	13,376,241	11,555,948	3,336,450	11,034,701	16,171,064	6,717,610	155,678,137	134,222,939	122,669,054	146,089,521	169,618,359	156,911,869	152,216,359	164,363,078
Investments																
Operating																
Unrestricted	2,114,649	1,845,869	2,023,130	1,845,869	7,024,680	7,278,350	6,965,466	7,278,350	-	-	-	-	9,139,329	9,124,219	8,988,596	9,124,219
Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating	2,114,649	1,845,869	2,023,130	1,845,869	7,024,680	7,278,350	6,965,466	7,278,350	-	-	-	-	9,139,329	9,124,219	8,988,596	9,124,219
Capital																
Unrestricted	1,000,000	1,000,184	1,000,000	1,000,184	-	-	-	-	-	-	-	-	1,000,000	1,000,184	1,000,000	1,000,184
Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital	1,000,000	1,000,184	1,000,000	1,000,184	-	-	-	-	-	-	-	-	1,000,000	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	13,718,421	14,500,282	16,399,371	14,402,001	10,361,130	18,313,051	23,136,530	13,995,960	155,678,137	134,222,939	122,669,054	146,089,521	179,757,688	167,036,272	162,204,955	174,487,481
Summary																
Cash																
Unrestricted	8,707,362	9,719,386	11,249,641	9,636,929	2,975,235	10,678,699	15,773,001	6,361,608	4,228,798	36,297,489	59,362,926	19,561,788	15,911,396	56,695,574	86,385,569	35,274,414
Restricted	1,896,410	1,934,843	2,126,600	1,919,019	361,214	356,001	398,063	356,001	151,449,339	97,925,450	63,306,128	126,527,733	153,706,963	100,216,295	65,830,791	128,802,754
Total Cash	10,603,772	11,654,229	13,376,241	11,555,948	3,336,450	11,034,701	16,171,064	6,717,610	155,678,137	134,222,939	122,669,054	146,089,521	169,618,359	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	13,718,421	14,500,282	16,399,371	14,402,001	10,361,130	18,313,051	23,136,530	13,995,960	155,678,137	134,222,939	122,669,054	146,089,521	179,757,688	167,036,272	162,204,955	174,201,571



## CERTIFICATES OF DEPOSIT

June 2025

Fund	Bank	Location	Gross Amount	Date of Purchase	Date Due	Net Rate %
NONE						