



Lehigh County Authority Monthly Financial Report

SEPTEMBER 2025

Summary

SEPTEMBER 2025

Income Statement

Suburban Water

Suburban Wastewater

City Division

Total LCA

Cash Flow Statement

Suburban Water

Suburban Wastewater

City Division

Total LCA

MONTH		
Actual	Q3 FC	FC Var
365,599	167,674	197,925
746,283	266,283	480,000
2,400,769	817,112	1,583,657
3,512,652	1,251,069	2,261,582
560,253	376,859	183,393
1,434,780	927,929	506,851
(4,964,657)	(6,731,240)	1,766,584
(2,969,625)	(5,426,452)	2,456,827

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YEAR TO DATE		
Actual	Q3 FC	FC Var
2,902,255	1,449,092	1,453,163
(1,576,676)	(1,973,663)	396,986
18,611,990	15,703,811	2,908,179
19,937,568	15,179,240	4,758,329
1,703,501	426,520	1,276,981
2,311,498	1,993,382	318,115
4,107,363	(1,530,051)	5,637,414
8,122,362	889,852	7,232,510

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Suburban Water

Suburban Wastewater

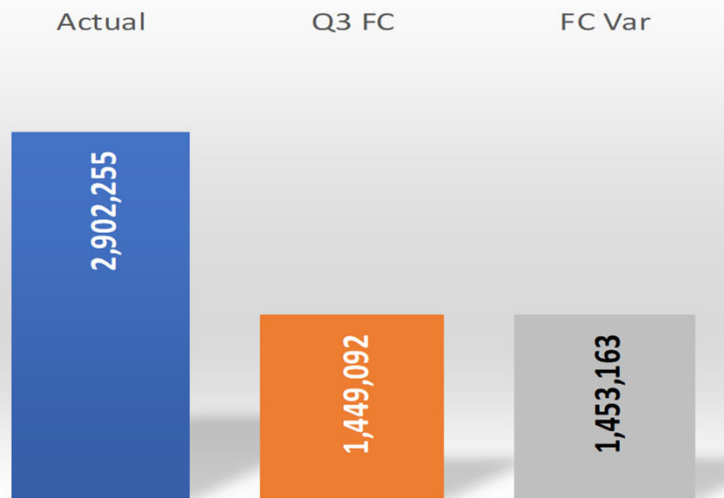
City Division

Total LCA

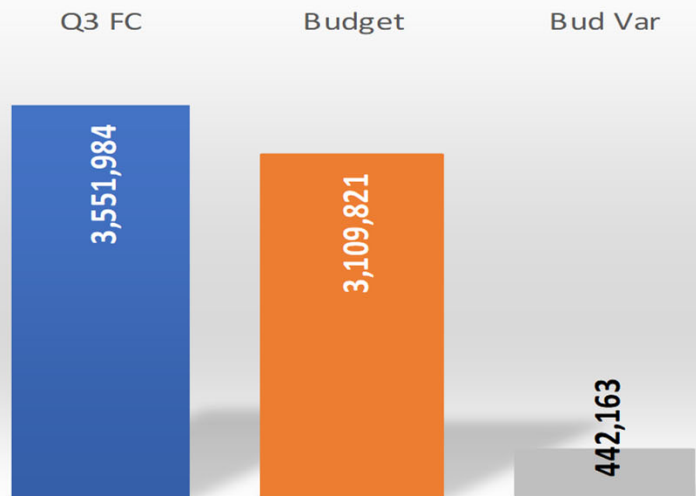
FULL YEAR		
Q3 FC	Budget	Bud Var
3,551,984	3,109,821	442,163
(1,990,358)	(1,990,849)	491
11,605,752	23,008,783	(11,403,031)
13,167,378	24,127,755	(10,960,376)
98,281	(400,000)	498,282
4,317,091	4,227,607	89,484
(11,866,582)	(15,865,171)	3,998,589
(7,451,209)	(12,037,564)	4,586,355

Suburban Water

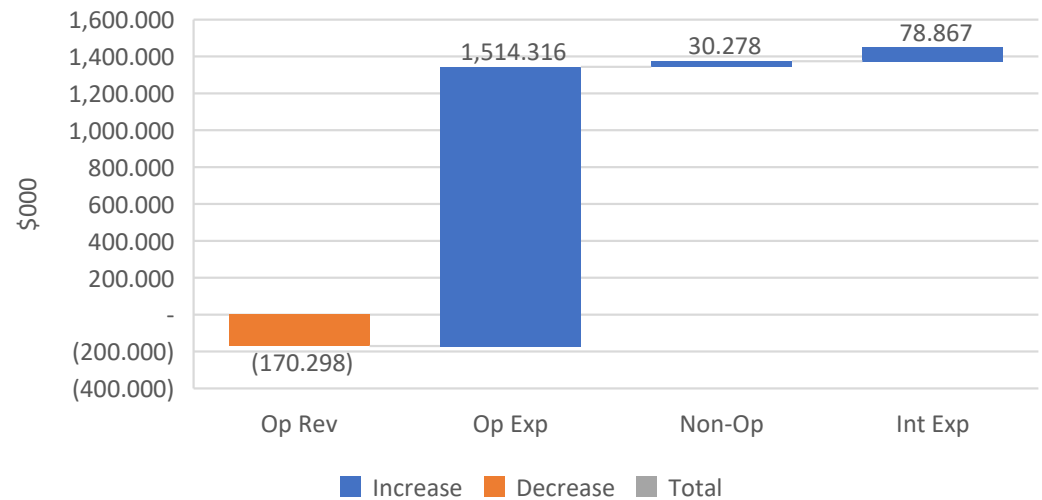
Income - YTD



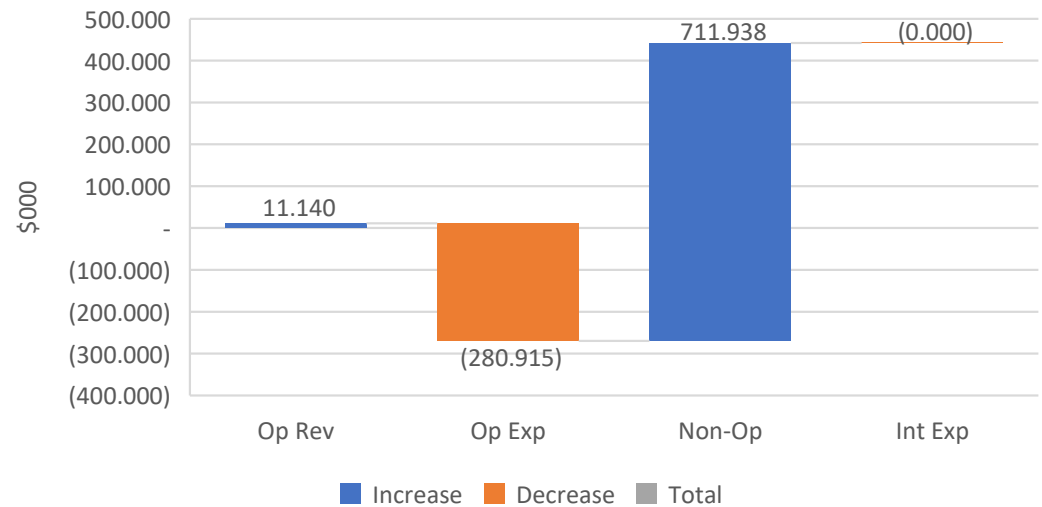
Income - Full Year



YTD Net Income Variances to FC

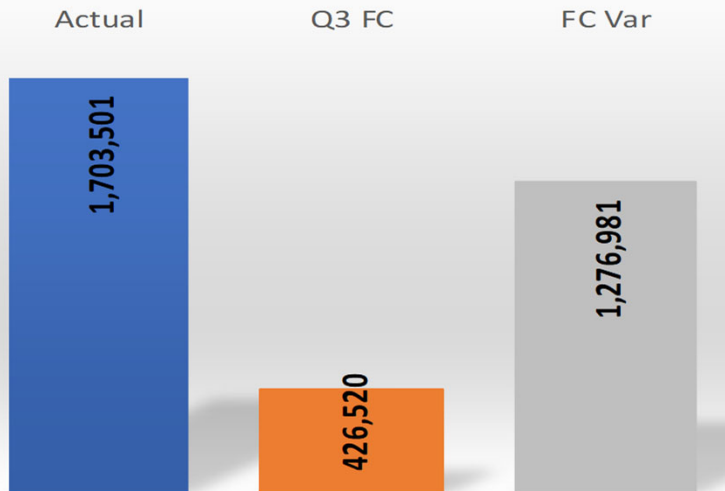


FY Net Income Variances to Budget

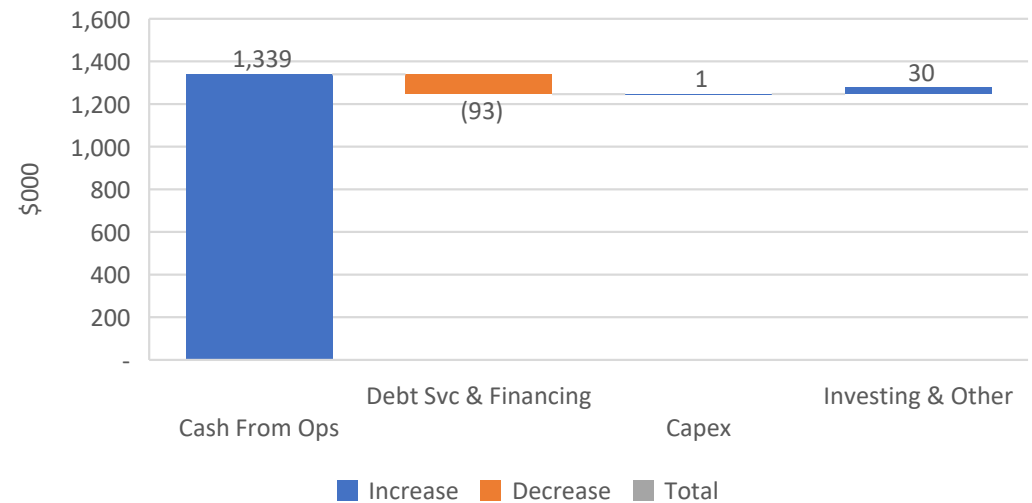


Suburban Water

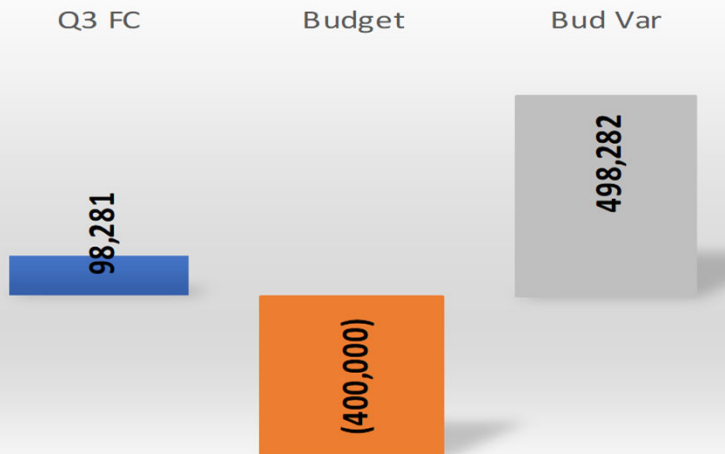
Cash Flows - YTD



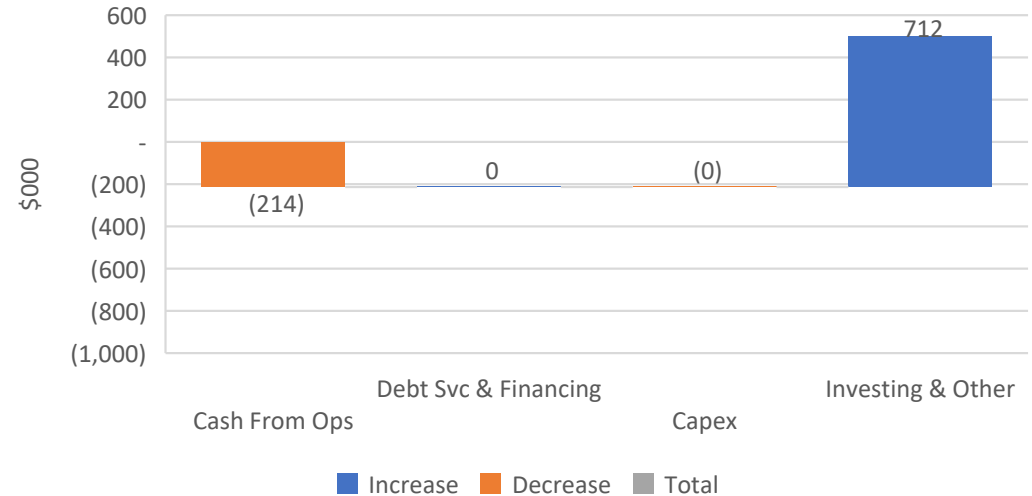
YTD Cash Flow Variances to FC



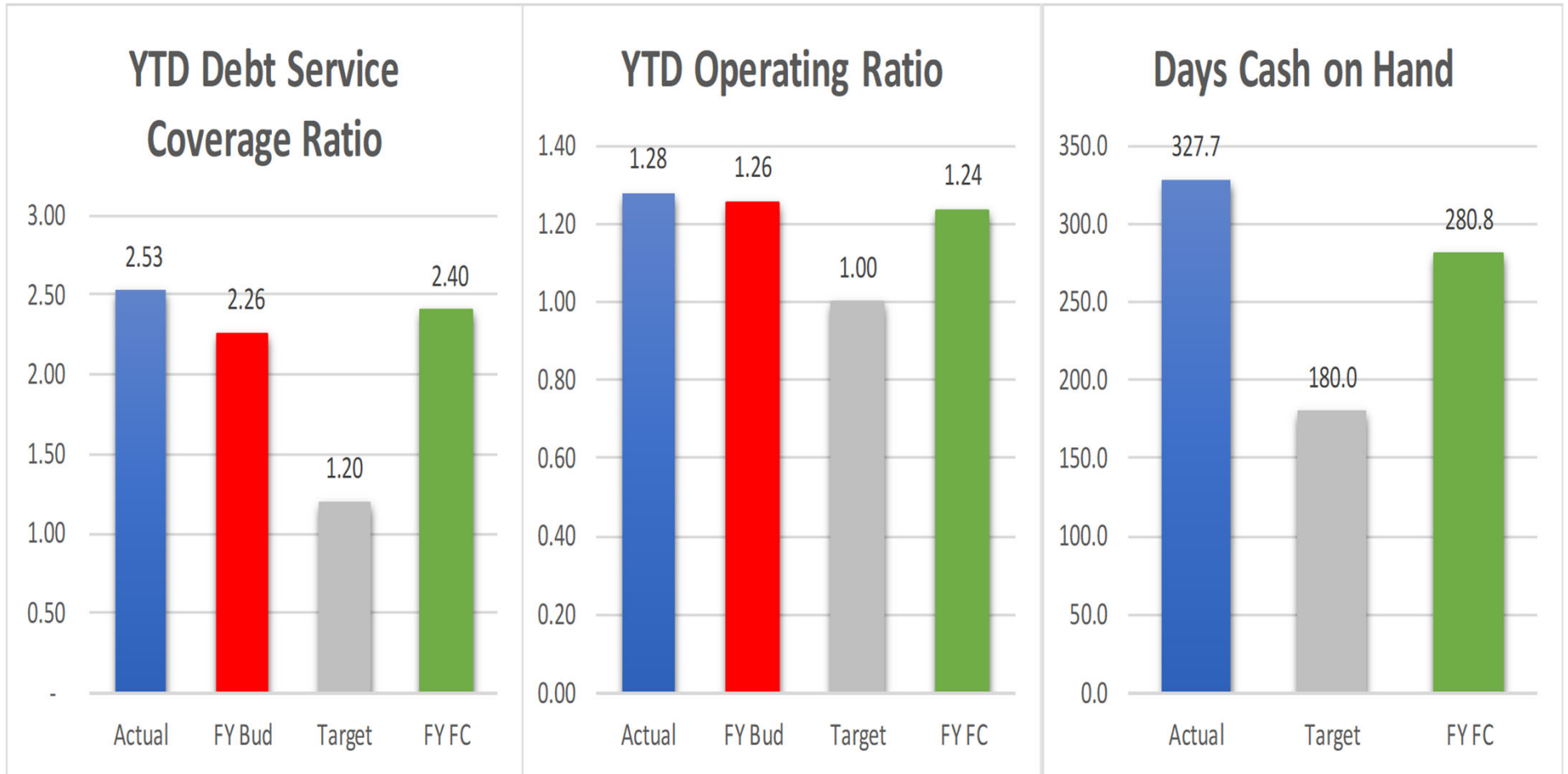
Cash Flows - Full Year



FY Cash Flow Variances to Budget

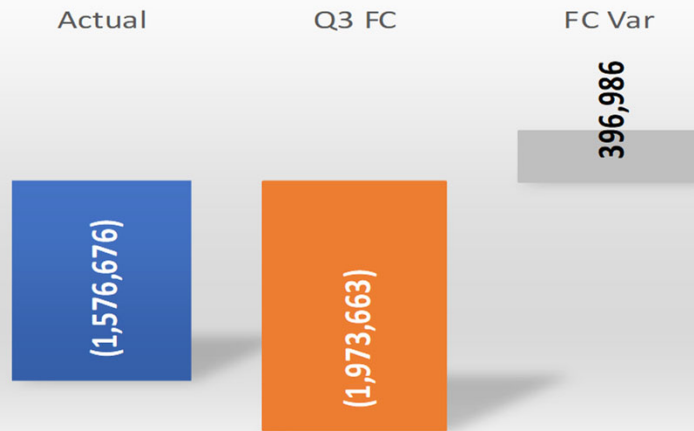


Suburban Water

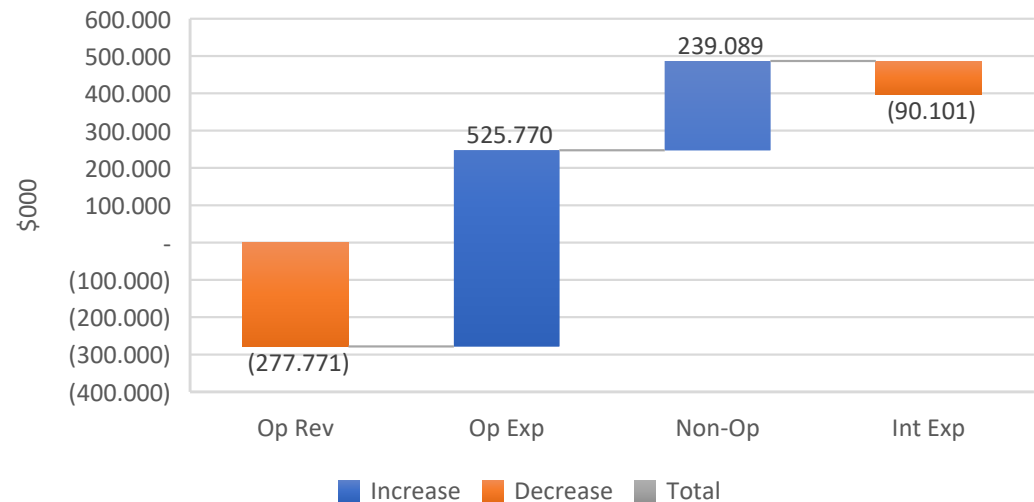


Suburban Wastewater

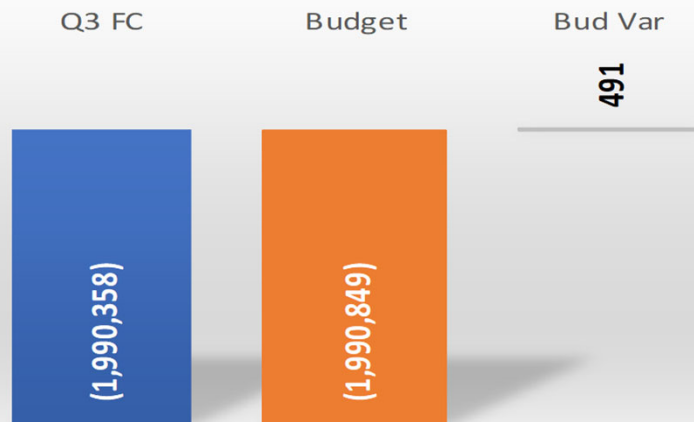
Income - YTD



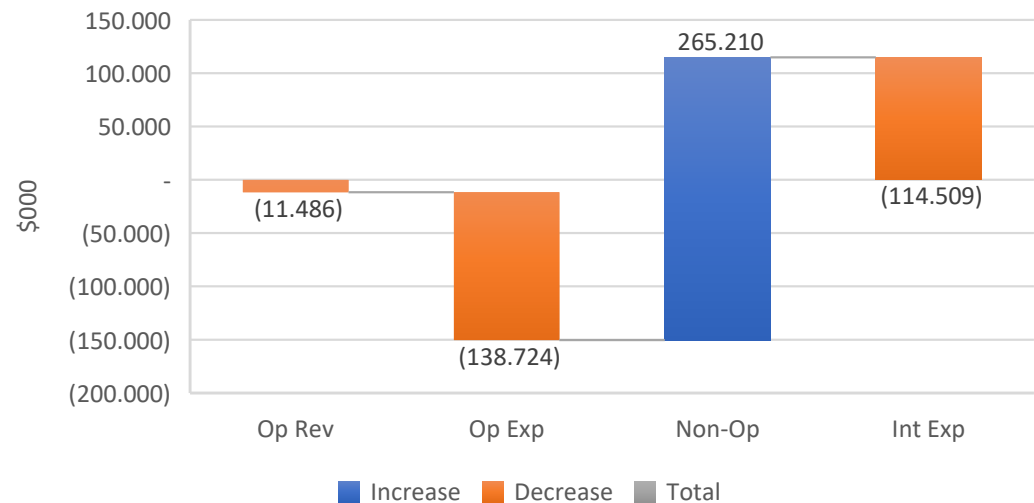
YTD Net Income Variances to FC



Income - Full Year

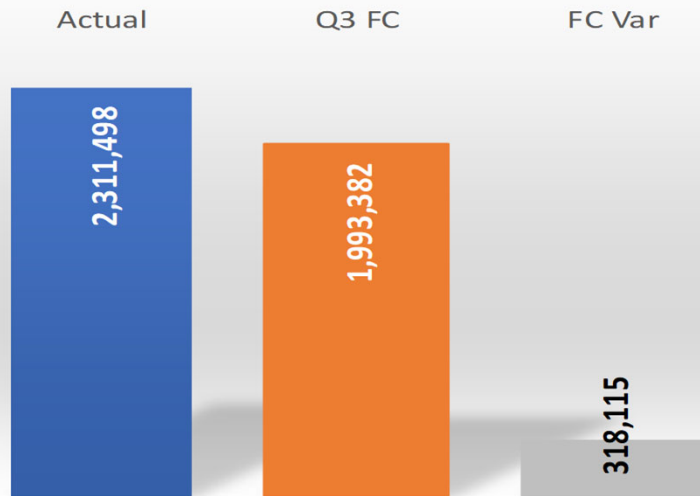


FY Net Income Variances to Budget

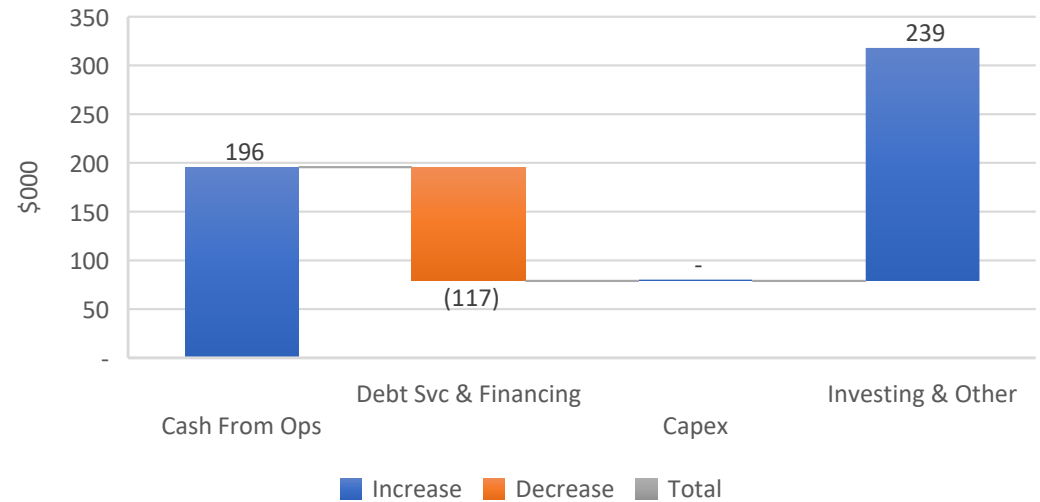


Suburban Wastewater

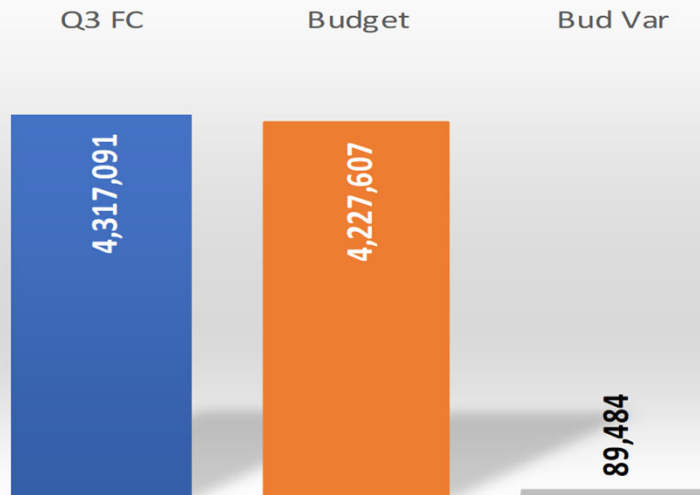
Cash Flows - YTD



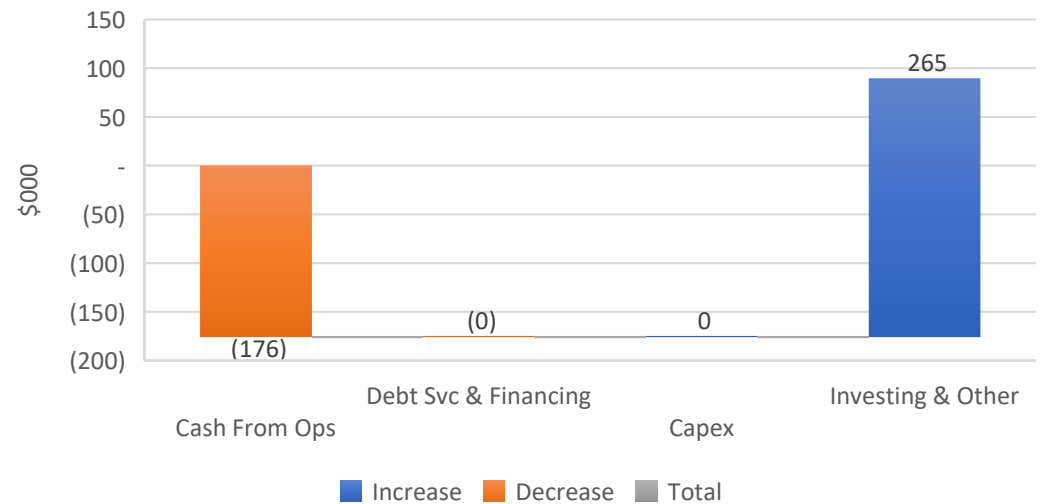
YTD Cash Flow Variances to FC



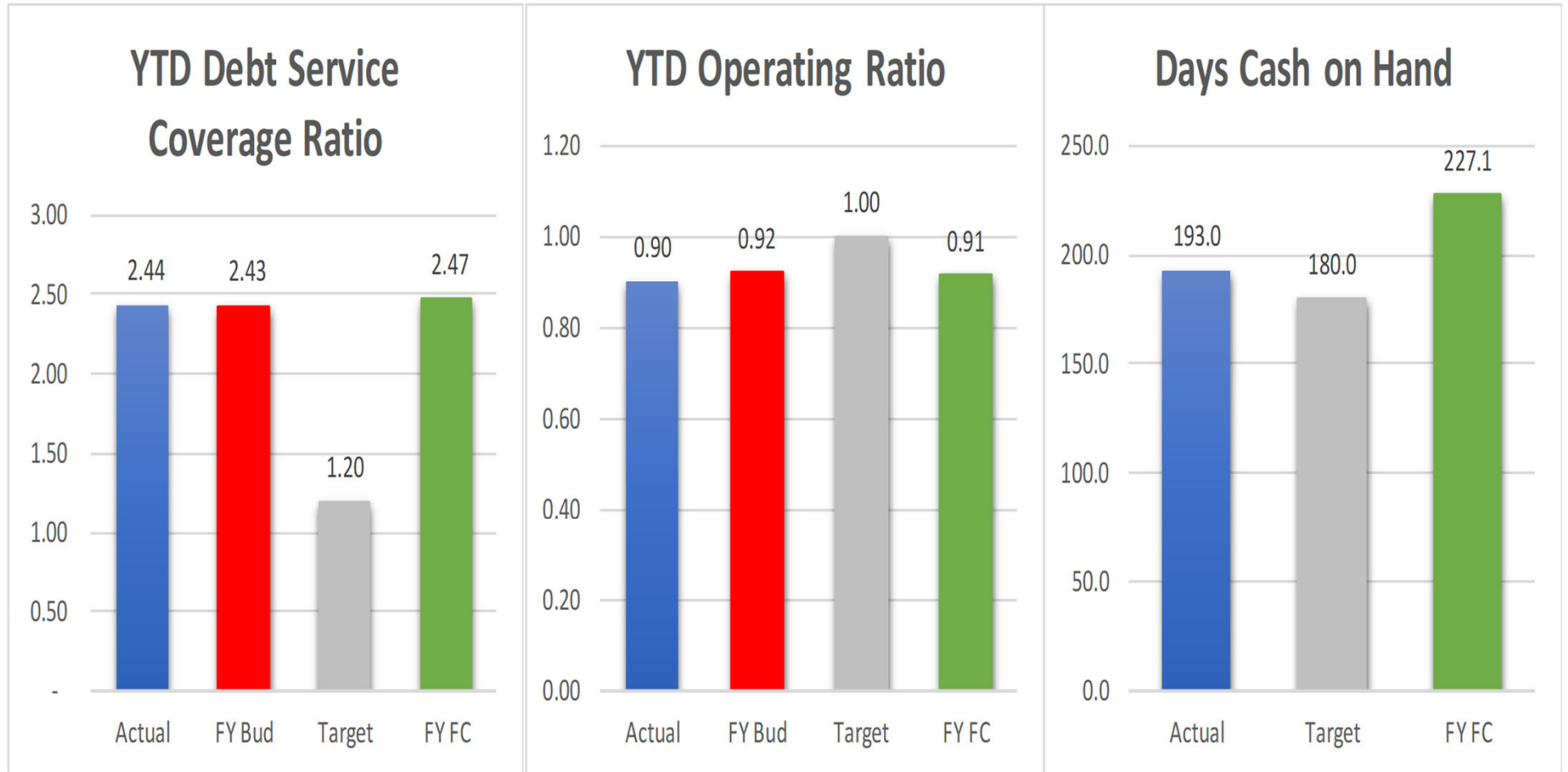
Cash Flows - Full Year



FY Cash Flow Variances to Budget

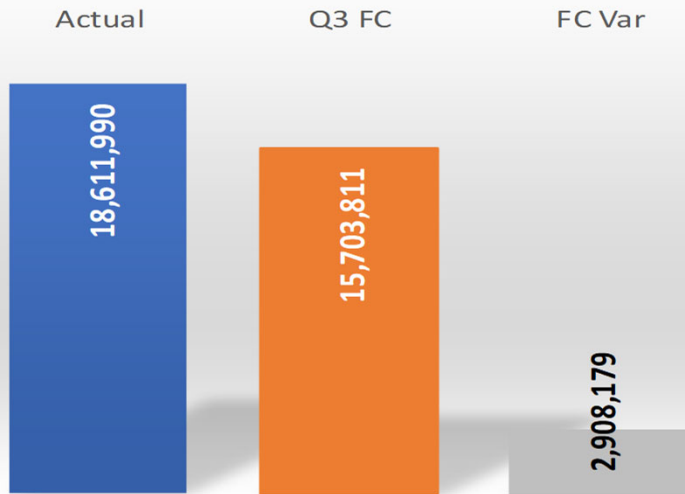


Suburban Wastewater

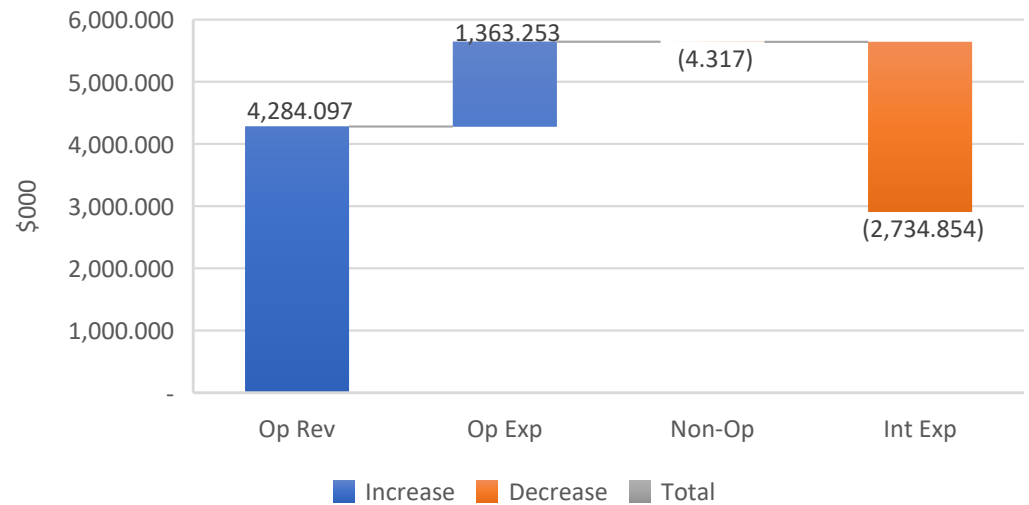


City Division

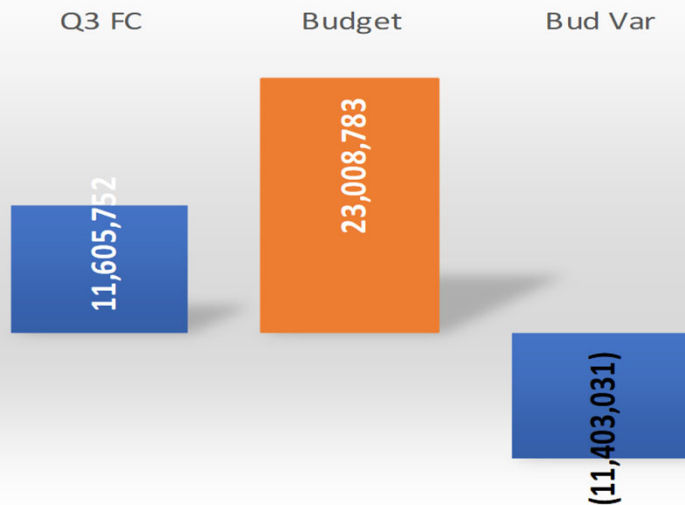
Income - YTD



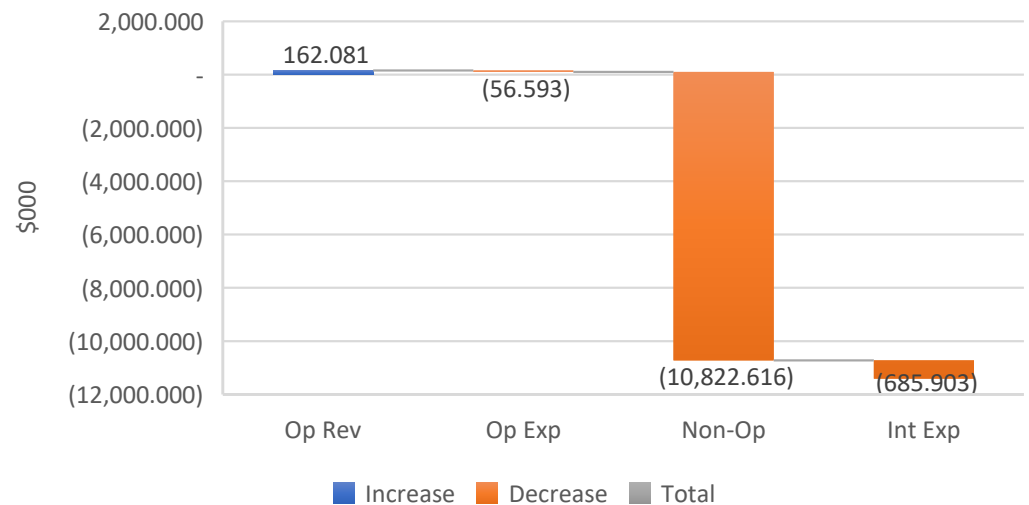
YTD Net Income Variances to FC



Income - Full Year



FY Net Income Variances to Budget



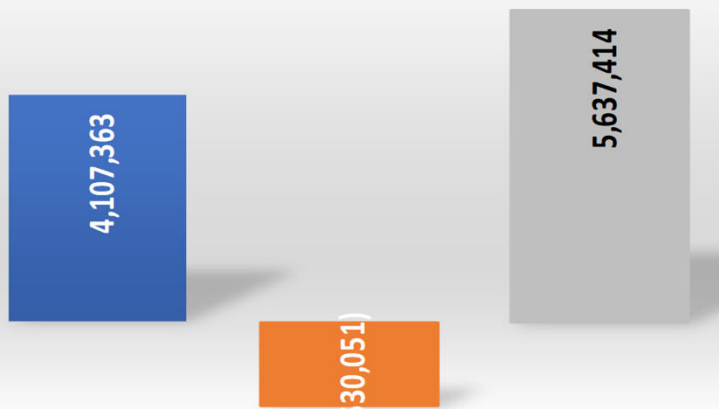
City Division

Cash Flows - YTD

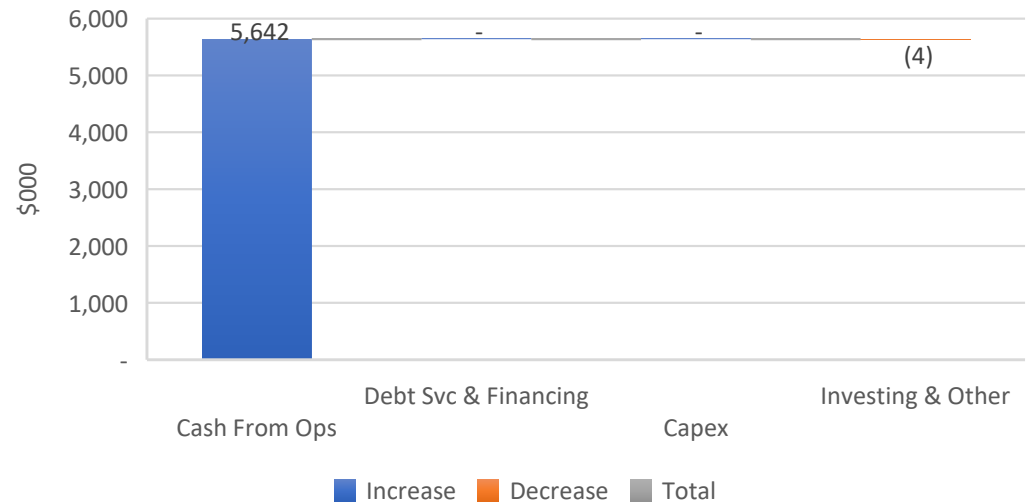
Actual

Q3 FC

FC Var



YTD Cash Flow Variances to FC



Cash Flows - Full Year

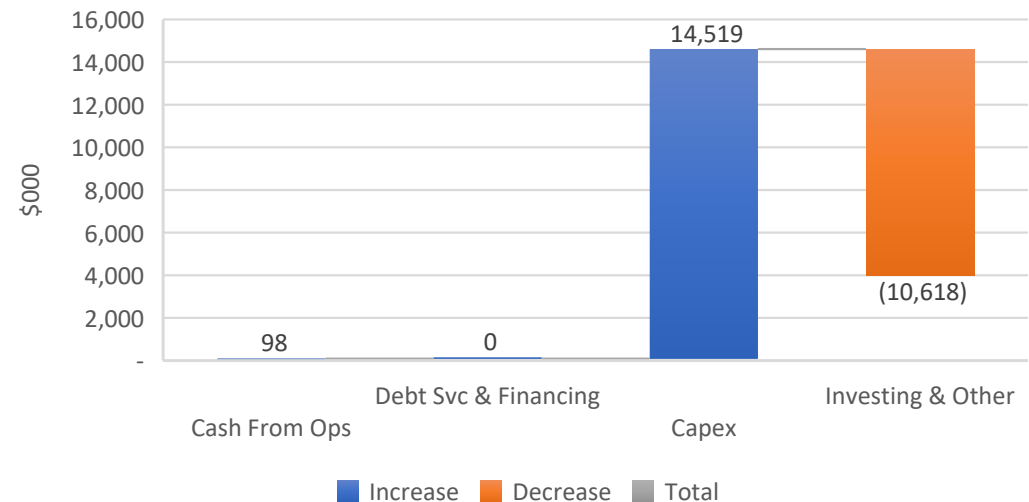
Q3 FC

Budget

Bud Var

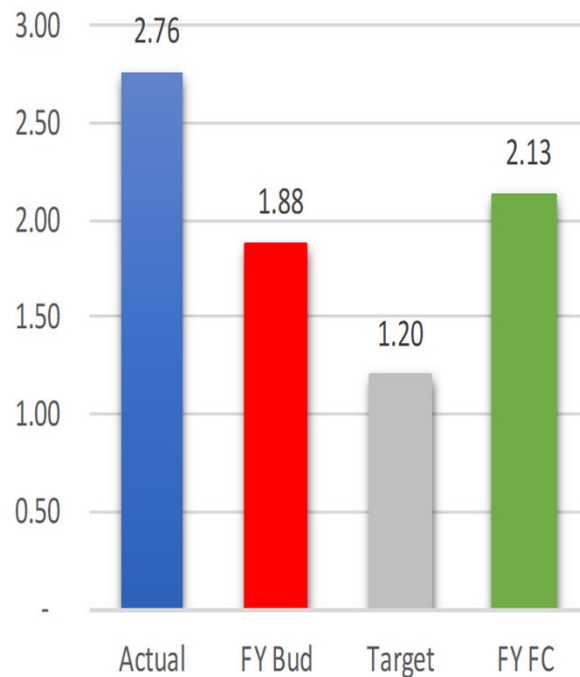


FY Cash Flow Variances to Budget

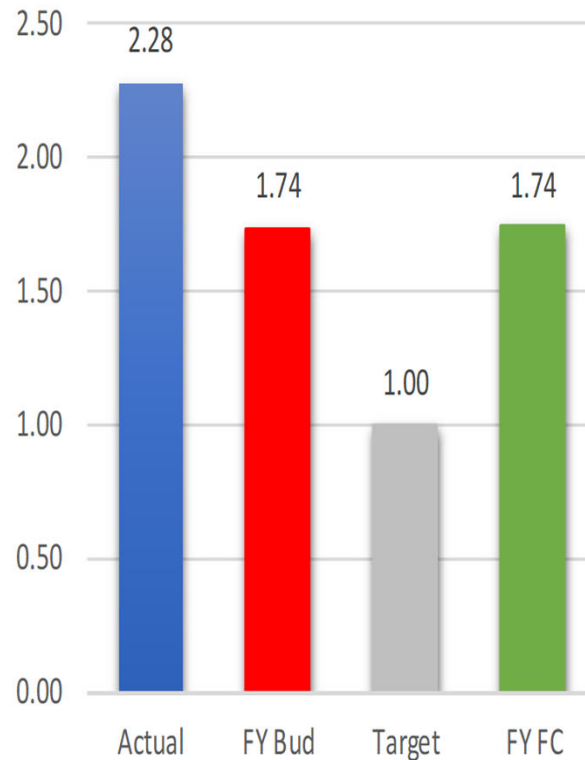


City Division

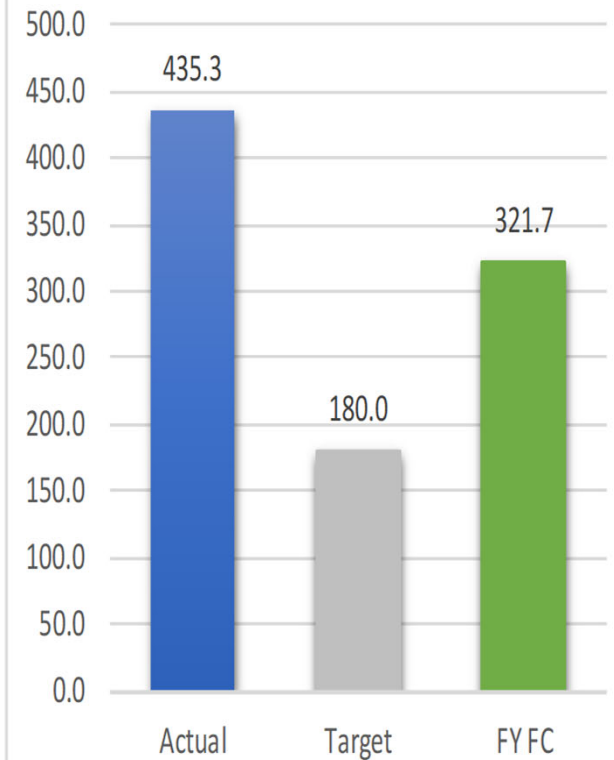
YTD Debt Service Coverage Ratio



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>13</u></u>	<u><u>10</u></u>	<u><u>13</u></u>

Executive Summary

- For net income, Full Year FC is favorable to budget for Sub Water and Sub Wastewater. City is unfavorable due to deferment of \$15m of revenue related to LSLR Grant
- For cash flows, Full Year FC is favorable to budget for all three funds
- YTD net income & cash flows are favorable to YTD FC for all three funds
- All three funds are positive with respect to Metrics