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FINANCIAL STATEMENTS
JANUARY 2026**

**LEHIGH COUNTY AUTHORITY
YTD SUMMARY SCORESHEET
JANUARY 2026**

	<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 >= Budget Target			
YTD Operating Ratio >= 1.00			
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>14</u></u>	<u><u>10</u></u>	<u><u>12</u></u>

LEHIGH COUNTY AUTHORITY
 FINANCIAL STATEMENTS - SUMMARY
 For the Period Ended January 31, 2026 (as of 02-28-26)

	Consolidated Financial Statements														
	Month					Year To Date					FULL YEAR				
	Actual	Q1 FC	Prior Year	FC Var	PY Var	Actual	Q1 FC	Prior Year	FC Var	PY Var	Q1 FC	Budget	Prior Year	Bud Var	PY Var
Income Statement															
Suburban Water	655,770	407,267	311,996	248,502	343,773	655,770	407,267	311,996	248,502	343,773	2,347,736	2,347,736	3,044,007	-	(696,271)
Suburban Wastewater	(54,086)	(182,339)	(117,373)	128,253	63,287	(54,086)	(182,339)	(117,373)	128,253	63,287	(2,614,647)	(2,614,647)	1,199,782	0	(3,814,429)
City Division	1,368,320	477,486	1,195,016	890,834	173,304	1,368,320	477,486	1,195,016	890,834	173,304	15,540,642	15,540,642	14,865,520	-	675,122
Total LCA	1,970,004	702,414	1,389,639	1,267,590	580,364	1,970,004	702,414	1,389,639	1,267,590	580,364	15,273,731	15,273,731	19,109,309	0	(3,835,578)
Cash Flow Statement															
Suburban Water	725,141	433,803	(139,639)	291,338	864,780	725,141	433,803	(139,639)	291,338	864,780	(1,601,692)	(1,601,692)	(1,514,851)	(0)	(86,841)
Suburban Wastewater	(1,572,652)	(1,797,547)	4,615,799	224,895	(6,188,451)	(1,572,652)	(1,797,547)	9,615,799	224,895	(11,188,451)	(4,169,802)	(4,169,802)	5,409,169	0	(9,578,971)
City Division	(789,782)	(1,515,766)	5,284,060	725,984	(6,073,842)	(789,782)	(1,515,766)	5,284,060	725,984	(6,073,842)	(16,308,097)	(16,308,098)	(1,772,098)	0	(14,536,000)
Total LCA	(1,637,293)	(2,879,510)	9,760,220	1,242,217	(11,397,513)	(1,637,293)	(2,879,510)	14,760,220	1,242,217	(16,397,513)	(22,079,591)	(22,079,592)	2,122,220	1	(24,201,811)
Debt Service Coverage Ratio															
Suburban Water	3.88	2.86	4.97	1.02	(1.09)	3.88	2.86	4.97	1.02	(1.09)	2.36	2.36	5.29	-	(2.94)
Suburban Wastewater	3.19	1.96	6.85	1.24	(3.65)	3.19	1.96	6.85	1.24	(3.65)	2.16	2.16	7.51	0.00	(5.35)
City Division	2.30	1.80	2.71	0.51	(0.40)	2.30	1.80	2.71	0.51	(0.40)	2.19	2.19	2.82	-	(0.63)

LEHIGH COUNTY AUTHORITY
CONSOLIDATED FINANCIAL STATEMENTS
For the Period Ended January 31, 2026 (as of 02-28-26)

	Consolidated Financial Statements															
	Month				Year To Date				Q1 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
STATEMENTS OF ACTIVITIES																
Operating Revenues:																
User Charges	1,738,841	1,498,218	5,303,791	8,540,850	1,738,841	1,498,218	5,303,791	8,540,850	19,690,755	20,962,747	65,371,290	106,024,792	19,690,755	20,962,747	65,371,290	106,024,792
Connection & System Charges	17,371	22,246	239,274	278,891	17,371	22,246	239,274	278,891	945,615	1,694,206	1,964,250	4,604,071	945,615	1,694,206	1,964,250	4,604,071
Other Miscellaneous Revenues	3,435	20,347	3,360	27,142	3,435	20,347	3,360	27,142	179,521	2,683	52,905	235,109	179,521	2,683	52,905	235,109
Total Operating Revenues	1,759,647	1,540,811	5,546,425	8,846,883	1,759,647	1,540,811	5,546,425	8,846,883	20,815,891	22,659,636	67,388,445	110,863,972	20,815,891	22,659,636	67,388,445	110,863,972
Operating Expenses:																
Personnel	238,430	37,606	1,754,620	2,030,656	238,430	37,606	1,754,620	2,030,656	4,706,501	2,536,754	14,720,010	21,963,266	4,706,501	2,536,754	14,720,010	21,963,266
Shared Services - General & Administrative	37,699	5,841	220,012	263,552	37,699	5,841	220,012	263,552	1,190,445	643,626	3,274,508	5,108,579	1,190,445	643,626	3,274,508	5,108,579
Utilities	45,585	16,967	147,449	210,001	45,585	16,967	147,449	210,001	603,704	370,859	2,143,389	3,117,952	603,704	370,859	2,143,389	3,117,952
Materials and Supplies	28,681	4,750	107,039	140,470	28,681	4,750	107,039	140,470	1,305,647	657,698	3,924,700	5,888,045	1,305,647	657,698	3,924,700	5,888,045
Miscellaneous Services	437,611	512,438	67,416	1,017,465	437,611	512,438	67,416	1,017,465	5,835,758	8,030,000	3,170,615	17,036,373	5,835,758	8,030,000	3,170,615	17,036,373
Treatment and Transportation	-	412,724	-	412,724	-	412,724	-	412,724	-	5,752,683	12,000	5,764,683	-	5,752,683	12,000	5,764,683
Depreciation and Amortization	351,842	583,013	603,258	1,538,113	351,842	583,013	603,258	1,538,113	4,175,007	7,143,176	7,308,409	18,626,592	4,175,007	7,143,176	7,308,409	18,626,592
Major Maintenance Expenses	-	-	-	-	-	-	-	-	-	-	4,100,000	-	-	-	4,100,000	-
Other Miscellaneous	-	6,274	-	6,274	-	6,274	-	6,274	201,483	22,653	-	224,136	201,483	22,653	-	224,136
Total Operating Expenses	1,139,847	1,579,615	2,899,794	5,619,256	1,139,847	1,579,615	2,899,794	5,619,256	18,018,545	25,157,450	38,653,631	81,829,626	18,018,545	25,157,450	38,653,631	81,829,626
Net Operating Profit	619,799	(38,804)	2,646,631	3,227,627	619,799	(38,804)	2,646,631	3,227,627	2,797,346	(2,497,814)	28,734,814	29,034,346	2,797,346	(2,497,814)	28,734,814	29,034,346
Non-Operating Income (Expense)																
Interest Income	110,548	34,856	335,050	480,454	110,548	34,856	335,050	480,454	911,982	59,260	1,432,632	2,403,874	911,982	59,260	1,432,632	2,403,874
Interest (Expense)	(74,578)	(50,138)	(1,613,361)	(1,738,077)	(74,578)	(50,138)	(1,613,361)	(1,738,077)	(1,361,592)	(176,093)	(21,236,805)	(22,774,490)	(1,361,592)	(176,093)	(21,236,805)	(22,774,490)
Other Miscellaneous	-	-	-	-	-	-	-	-	-	-	6,610,000	6,610,000	-	-	6,610,000	6,610,000
Net Non-Operating Income (Expense)	35,970	(15,282)	(1,278,311)	(1,257,623)	35,970	(15,282)	(1,278,311)	(1,257,623)	(449,610)	(116,833)	(13,194,173)	(13,760,616)	(449,610)	(116,833)	(13,194,173)	(13,760,616)
Net Income (Loss)	655,770	(54,086)	1,368,320	1,970,004	655,770	(54,086)	1,368,320	1,970,004	2,347,736	(2,614,647)	15,540,642	15,273,731	2,347,736	(2,614,647)	15,540,642	15,273,731
CASH FLOW STATEMENT																
Cash Flows From Operating Activities																
Operating Revenues	1,759,647	1,540,811	5,546,425	8,846,883	1,759,647	1,540,811	5,546,425	8,846,883	20,815,891	22,659,636	67,388,445	110,863,972	20,815,891	22,659,636	67,388,445	110,863,972
Operating Expenses (ex D&A)	(788,005)	(996,602)	(2,296,536)	(4,081,143)	(788,005)	(996,602)	(2,296,536)	(4,081,143)	(13,843,538)	(18,014,274)	(27,245,222)	(59,103,034)	(13,843,538)	(18,014,274)	(27,245,222)	(59,103,034)
Non-Cash Working Capital Changes	(299,391)	(1,979,668)	(3,602,004)	(5,881,062)	(299,391)	(1,979,668)	(3,602,004)	(5,881,062)	0	(0)	0	0	0	(0)	0	(0)
Net Cash Provided by (Used in) Operating Activities	672,251	(1,435,458)	(352,115)	(1,115,323)	672,251	(1,435,458)	(352,115)	(1,115,323)	6,972,353	4,645,362	40,143,224	51,760,938	6,972,353	4,645,362	40,143,223	51,760,938
Cash Flows From Financing Activities																
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds New Borrowing	-	-	-	-	-	-	-	-	-	-	5,660,930	5,660,930	-	-	5,660,930	5,660,930
Interest Payments	(701)	(5,008)	(1,012)	(6,722)	(701)	(5,008)	(1,012)	(6,722)	(1,361,592)	(176,092)	(12,000,000)	(13,537,684)	(1,361,592)	(176,092)	(12,000,000)	(13,537,684)
Principal Payments	(6,541)	(39,909)	(5,294)	(51,744)	(6,541)	(39,909)	(5,294)	(51,744)	(1,984,435)	(2,000,831)	(6,079,392)	(10,064,658)	(1,984,435)	(2,000,831)	(6,079,392)	(10,064,658)
Net Cash Provided by (Used in) Financing Activities	(7,243)	(44,917)	(6,306)	(58,465)	(7,243)	(44,917)	(6,306)	(58,465)	(3,346,027)	(2,176,923)	(12,418,462)	(17,941,412)	(3,346,027)	(2,176,924)	(12,418,462)	(17,941,413)
Cash Flows from Capital and Related Activities																
Non-Operating Income (Expenses)	-	-	-	-	-	-	-	-	-	-	6,610,000	6,610,000	-	-	6,610,000	6,610,000
Capital Expenditures, net	(50,415)	(127,133)	(766,410)	(943,959)	(50,415)	(127,133)	(766,410)	(943,959)	(6,140,000)	(6,697,500)	(50,692,000)	(63,529,500)	(6,140,000)	(6,697,500)	(50,692,000)	(63,529,500)
Net Cash Provided by (Used In) Capital and Related Activities	(50,415)	(127,133)	(766,410)	(943,959)	(50,415)	(127,133)	(766,410)	(943,959)	(6,140,000)	(6,697,500)	(44,082,000)	(56,919,500)	(6,140,000)	(6,697,500)	(44,082,000)	(56,919,500)
Cash Flows From Investing Activities																
Investments Converting To Cash	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income	110,548	34,856	335,050	480,454	110,548	34,856	335,050	480,454	911,982	59,260	1,432,632	2,403,874	911,982	59,260	1,432,632	2,403,874
Net Cash Provided by (Used In) Investing Activities	110,548	34,856	335,050	480,454	110,548	34,856	335,050	480,454	911,982	59,260	1,432,632	2,403,874	911,982	59,260	1,432,632	2,403,874
FUND NET CASH FLOWS	725,141	(1,572,652)	(789,782)	(1,637,293)	725,141	(1,572,652)	(789,782)	(1,637,293)	(1,601,692)	(4,169,802)	(14,924,606)	(20,696,100)	(1,601,692)	(4,169,802)	(14,924,607)	(20,696,101)
DEBT SERVICE RATIO																
Debt Service Ratio (Indenture Based)																
Total Operating Revenues	1,738,841	1,498,218	5,303,791	8,540,850	1,738,841	1,498,218	5,303,791	8,540,850	19,690,755	20,962,747	65,371,290	106,024,792	19,690,755	20,962,747	65,371,290	106,024,792
Total Operating Expenses (Cash Based)	(788,005)	(996,602)	(2,296,536)	(4,081,143)	(788,005)	(996,602)	(2,296,536)	(4,081,143)	(13,843,538)	(18,014,274)	(27,245,222)	(59,103,034)	(13,843,538)	(18,014,274)	(27,245,222)	(59,103,034)
Interest Income	110,548	34,856	335,050	480,454	110,548	34,856	335,050	480,454	911,982	59,260	1,432,632	2,403,874	911,982	59,260	1,432,632	2,403,874
Annual Lease Payment (City)	-	-	(115,291)	(115,291)	-	-	(115,291)	(115,291)	-	-	(1,383,491)	(1,383,491)	-	-	(1,383,491)	(1,383,491)
Total Non-Operating Revenues (Expenses)	20,806	42,593	242,634	306,033	20,806	42,593	242,634	306,033	1,125,136	1,696,889	1,399,036	4,221,061	1,125,136	1,696,889	1,399,036	4,221,061
Cash Available For Debt Service	1,082,190	579,066	3,469,648	5,130,903	1,082,190	579,066	3,469,648	5,130,903	7,884,335	4,704,622	39,574,245	52,163,202	7,884,335	4,704,622	39,574,245	52,163,202
Interest Paid	113,466	14,674	1,000,000	1,128,140	113,466	14,674	1,000,000	1,128,140	1,361,592	176,092	12,000,000	13,537,684	1,361,592	176,092	12,000,000	13,537,684
Debt Retirement (Principal Payments)	165,370	166,736	506,616	838,722	165,370	166,736	506,616	838,722	1,984,435	2,000,831	6,079,392	10,064,658	1,984,435	2,000,831	6,079,392	10,064,658
Total Debt Service	278,836	181,410	1,506,616	1,966,862	278,836	181,410	1,506,616	1,966,862	3,346,027	2,176,923	18,079,392	23,602,342	3,346,027	2,176,924	18,079,392	23,602,343
Debt Service Ratio	3.88	3.19	2.30	2.61	3.88	3.19	2.30	2.61	2.36	2.16	2.19	2.21	2.36	2.16	2.19	2.21

LEHIGH COUNTY AUTHORITY
 CASH & INVESTMENT SUMMARY
 For the Period Ended January 31, 2026 (as of 02-28-26)

	Suburban Water				Suburban Wastewater				City Division				Total			
	1/31/2026 Actual	2026 Forecast	2026 Budget	2025 Audited	1/31/2026 Actual	2026 Forecast	2026 Budget	2025 Audited	1/31/2026 Actual	2026 Forecast	2026 Budget	2025 Audited	1/31/2026 Actual	2026 Forecast	2026 Budget	2025 Audited
Cash																
Operating																
Unrestricted	8,540,460	6,218,169	7,282,168	7,819,862	8,119,057	1,674,742	(3,296,486)	9,692,563	64,687,340	41,162,806	24,290,541	57,470,905	81,346,858	49,055,718	28,276,223	74,983,329
Restricted	-	-	-	-	21,130	20,277	9,877	20,277	31,822,280	42,325,489	51,297,497	42,325,489	31,843,410	42,345,766	51,307,374	42,345,766
Total Operating	8,540,460	6,218,169	7,282,168	7,819,862	8,140,188	1,695,020	(3,286,608)	9,712,840	96,509,620	83,488,295	75,588,038	99,796,393	113,190,267	91,401,484	79,583,597	117,329,095
Capital																
Unrestricted	319,718	319,718	319,718	319,718	2,107,366	5,955,385	5,955,385	2,107,366	3,022,601	3,022,601	3,022,601	3,022,601	5,449,685	9,297,704	9,297,704	5,449,685
Restricted	-	-	-	-	338,360	338,360	338,360	338,360	7,500,035	7,500,035	7,500,035	7,500,035	7,838,396	7,838,396	7,838,396	7,838,396
Total Capital	319,718	319,718	319,718	319,718	2,445,726	6,293,745	6,293,745	2,445,726	10,522,636	10,522,636	10,522,636	10,522,636	13,288,081	17,136,099	17,136,099	13,288,081
Other Restricted																
Debt Reserves	1,645,378	1,682,629	1,658,337	1,682,629	-	-	-	-	36,491,983	33,994,991	31,800,765	33,994,991	38,137,360	35,677,620	33,459,102	35,677,620
Escrow - Developer Deposits	260,682	218,888	260,682	218,888	7,764	7,764	7,764	7,764	3,403	3,403	3,403	3,403	271,849	230,055	271,849	230,055
Total Other Restricted	1,906,060	1,901,517	1,919,019	1,901,517	7,764	7,764	7,764	7,764	36,495,386	33,998,393	31,804,167	33,998,393	38,409,209	35,907,674	33,730,951	35,907,674
Total Cash	10,766,238	8,439,404	9,520,905	10,041,097	10,593,678	7,996,528	3,014,900	12,166,330	143,527,641	128,009,325	117,914,841	144,317,423	164,887,557	144,445,258	130,450,647	166,524,850
Investments																
Operating																
Unrestricted	2,148,265	2,148,223	1,846,053	2,148,223	7,236,109	7,247,305	7,278,350	7,247,305	-	-	-	-	9,384,375	9,395,528	9,124,403	9,395,528
Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating	2,148,265	2,148,223	1,846,053	2,148,223	7,236,109	7,247,305	7,278,350	7,247,305	-	-	-	-	9,384,375	9,395,528	9,124,403	9,395,528
Capital																
Unrestricted	1,000,000	1,000,000	1,000,000	1,000,000	-	-	-	-	-	-	-	-	1,000,000	1,000,000	1,000,000	1,000,000
Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital	1,000,000	1,000,000	1,000,000	1,000,000	-	-	-	-	-	-	-	-	1,000,000	1,000,000	1,000,000	1,000,000
Other Restricted																
Debt Reserves	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Escrow	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Investments	3,148,265	3,148,223	2,846,053	3,148,223	7,236,109	7,247,305	7,278,350	7,247,305	-	-	-	-	10,384,375	10,395,528	10,124,403	10,395,528
Total Cash and Investments	13,914,503	11,587,627	12,366,957	13,189,319	17,829,787	15,243,833	10,293,250	19,413,635	143,527,641	128,009,325	117,914,841	144,317,423	175,271,932	154,840,785	140,575,049	176,920,378
Summary																
Cash																
Unrestricted	8,860,178	6,537,887	7,601,885	8,139,579	10,226,424	7,630,127	2,658,899	11,799,929	67,709,941	44,185,407	27,313,142	60,493,506	86,796,543	58,353,422	37,573,926	80,147,104
Restricted	1,906,060	1,901,517	1,919,019	1,901,517	367,254	366,401	356,001	366,401	75,817,701	83,823,918	90,601,699	83,823,918	78,091,015	86,091,836	92,876,720	86,091,836
Total Cash	10,766,238	8,439,404	9,520,905	10,041,097	10,593,678	7,996,528	3,014,900	12,166,330	143,527,641	128,009,325	117,914,841	144,317,423	164,887,557	144,445,258	130,450,647	166,238,940
Investments																
Unrestricted	3,148,265	3,148,223	2,846,053	3,148,223	7,236,109	7,247,305	7,278,350	7,247,305	-	-	-	-	10,384,375	10,395,528	10,124,403	10,395,528
Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Investments	3,148,265	3,148,223	2,846,053	3,148,223	7,236,109	7,247,305	7,278,350	7,247,305	-	-	-	-	10,384,375	10,395,528	10,124,403	10,395,528
Total Cash and Investments	13,914,503	11,587,627	12,366,957	13,189,319	17,829,787	15,243,833	10,293,250	19,413,635	143,527,641	128,009,325	117,914,841	144,317,423	175,271,932	154,840,785	140,575,049	176,634,467

LEHIGH COUNTY AUTHORITY
 FINANCIAL STATEMENTS - SUBURBAN WATER
 For the Period Ended January 31, 2026 (as of 02-28-26)

STATEMENTS OF ACTIVITIES	Suburban - Water														
	Month					Year To Date					Full Year				
	Actual	Q1 FC	Prior Year	FC Var	PY Var	Actual	Q1 FC	Prior Year	FC Var	PY Var	Q1 FC	Budget	Prior Year	Bud Var	PY Var
Operating Revenues:															
User Charges	1,738,841	1,566,611	1,577,252	172,230	161,589	1,738,841	1,566,611	1,577,252	172,230	161,589	19,690,755	19,690,755	17,871,872	-	1,818,883
Connection & System Charges	17,371	15,506	8,121	1,865	9,250	17,371	15,506	8,121	1,865	9,250	945,615	945,615	1,181,639	-	(236,024)
Other Miscellaneous Revenues	3,435	1,549	3,120	1,886	315	3,435	1,549	3,120	1,886	315	179,521	179,521	36,052	-	143,469
Total Operating Revenues	1,759,647	1,583,666	1,588,492	175,981	171,154	1,759,647	1,583,666	1,588,492	175,981	171,154	20,815,891	20,815,891	19,089,563	-	1,726,327
Operating Expenses:															
Personnel	238,430	397,468	458,924	159,038	220,494	238,430	397,468	458,924	159,038	220,494	4,706,501	4,706,501	3,815,977	-	(890,524)
Shared Services - General & Administrative	37,699	68,583	112,358	30,885	74,660	37,699	68,583	112,358	30,885	74,660	1,190,445	1,190,445	699,479	-	(490,966)
Utilities	45,585	49,107	47,781	3,522	2,196	45,585	49,107	47,781	3,522	2,196	603,704	603,704	545,690	(0)	(58,014)
Materials and Supplies	28,681	11,041	47,093	(17,640)	18,412	28,681	11,041	47,093	(17,640)	18,412	1,305,647	1,305,647	666,266	-	(639,381)
Miscellaneous Services	437,611	314,595	315,571	(123,016)	(122,040)	437,611	314,595	315,571	(123,016)	(122,040)	5,835,758	5,835,758	5,664,165	-	(171,593)
Treatment and Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and Amortization	351,842	306,485	299,834	(45,357)	(52,008)	351,842	306,485	299,834	(45,357)	(52,008)	4,175,007	4,175,007	4,360,882	-	185,875
Major Maintenance Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-	-	-	-	-	201,483	201,483	5,500	-	(195,983)
Total Operating Expenses	1,139,847	1,147,279	1,281,561	7,432	141,714	1,139,847	1,147,279	1,281,561	7,432	141,714	18,018,545	18,018,545	15,757,959	(0)	(2,260,586)
Net Operating Profit	619,799	436,387	306,931	183,413	312,868	619,799	436,387	306,931	183,413	312,868	2,797,346	2,797,346	3,331,604	(0)	(534,259)
Non-Operating Income (Expense)															
Interest Income	110,548	55,256	87,023	55,292	23,526	110,548	55,256	87,023	55,292	23,526	911,982	911,982	873,180	-	38,802
Interest (Expense)	(74,578)	(84,376)	(81,958)	9,798	7,380	(74,578)	(84,376)	(81,958)	9,798	7,380	(1,361,592)	(1,361,592)	(1,463,504)	-	101,912
Other Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	302,726	-	(302,726)
Net Non-Operating Income (Expense)	35,970	(29,119)	5,065	65,090	30,905	35,970	(29,119)	5,065	65,090	30,905	(449,610)	(449,610)	(287,597)	-	(162,013)
Net Income (Loss)	655,770	407,267	311,996	248,502	343,773	655,770	407,267	311,996	248,502	343,773	2,347,736	2,347,736	3,044,007	(0)	(696,271)

CASH FLOW STATEMENT	Suburban - Water														
Cash Flows From Operating Activities	Month					Year To Date					Full Year				
	Actual	Q1 FC	Prior Year	FC Var	PY Var	Actual	Q1 FC	Prior Year	FC Var	PY Var	Q1 FC	Budget	Prior Year	Bud Var	PY Var
Operating Revenues	1,759,647	1,583,666	1,588,492	175,981	171,154	1,759,647	1,583,666	1,588,492	175,981	171,154	20,815,891	20,815,891	19,089,563	-	1,726,327
Operating Expenses (ex D&A)	(788,005)	(840,794)	(981,727)	52,789	193,722	(788,005)	(840,794)	(981,727)	52,789	193,722	(13,843,538)	(13,843,538)	(11,397,077)	-	(2,446,461)
Non-Cash Working Capital Changes	(299,391)	(299,391)	(460,346)	0	160,955	(299,391)	(299,391)	(460,346)	0	160,955	0	0	(2,903,496)	(0)	2,903,496
Net Cash Provided by (Used in) Operating Activities	672,251	443,481	146,420	228,770	525,831	672,251	443,481	146,420	228,770	525,831	6,972,353	6,972,353	4,788,991	(0)	2,183,362
Cash Flows From Financing Activities															
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds New Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Payments	(701)	(5,884)	(799)	5,182	98	(701)	(5,884)	(799)	5,182	98	(1,361,592)	(1,361,592)	(1,218,003)	-	(143,589)
Principal Payments	(6,541)	(8,575)	(6,443)	2,034	(98)	(6,541)	(8,575)	(6,443)	2,034	(98)	(1,984,435)	(1,984,435)	(457,962)	-	(1,526,473)
Net Cash Provided by (Used in) Financing Activities	(7,243)	(14,459)	(7,242)	7,216	(0)	(7,243)	(14,459)	(7,242)	7,216	(0)	(3,346,027)	(3,346,027)	(1,675,965)	-	(1,670,062)
Cash Flows from Capital and Related Activities															
Non-Operating Income (Expenses)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditures, net	(50,415)	(50,475)	(365,839)	60	315,424	(50,415)	(50,475)	(365,839)	60	315,424	(6,140,000)	(6,140,000)	(5,243,057)	-	(896,943)
Net Cash Provided By (Used In) Capital and Related Activities	(50,415)	(50,475)	(365,839)	60	315,424	(50,415)	(50,475)	(365,839)	60	315,424	(6,140,000)	(6,140,000)	(5,243,057)	-	(896,943)
Cash Flows From Investing Activities															
Investments Converting To Cash	-	-	-	-	-	-	-	-	-	-	-	-	734,000	-	(734,000)
Purchased Investments	-	-	-	-	-	-	-	-	-	-	-	-	(992,000)	-	992,000
Interest Income	110,548	55,256	87,023	55,292	23,526	110,548	55,256	87,023	55,292	23,526	911,982	911,982	873,180	-	38,802
Net Cash Provided By (Used In) Investing Activities	110,548	55,256	87,023	55,292	23,526	110,548	55,256	87,023	55,292	23,526	911,982	911,982	615,180	-	296,802
FUND NET CASH FLOWS	725,141	433,803	(139,639)	291,338	864,780	725,141	433,803	(139,639)	291,338	864,780	(1,601,692)	(1,601,692)	(1,514,851)	(0)	(86,841)

DEBT SERVICE RATIO	Suburban - Water														
Debt Service Ratio (Indenture Based)	Month					Year To Date					Full Year				
	Actual	Q1 FC	Prior Year	FC Var	PY Var	Actual	Q1 FC	Prior Year	FC Var	PY Var	Q1 FC	Budget	Prior Year	Bud Var	PY Var
User Charges	1,738,841	1,566,611	1,577,252	172,230	161,589	1,738,841	1,566,611	1,577,252	172,230	161,589	19,690,755	19,690,755	17,871,872	-	1,818,883
Operating Expenses (Cash Based)	(788,005)	(840,794)	(981,727)	52,789	193,722	(788,005)	(840,794)	(981,727)	52,789	193,722	(13,843,538)	(13,843,538)	(11,397,077)	-	(2,446,461)
Interest Income	110,548	55,256	87,023	55,292	23,526	110,548	55,256	87,023	55,292	23,526	911,982	911,982	1,175,906	-	(263,924)
Annual Lease Payment (City)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Operating Revenues (Expenses)	20,806	17,055	11,241	3,751	9,565	20,806	17,055	11,241	3,751	9,565	1,125,136	1,125,136	1,217,692	-	(92,556)
Cash Available For Debt Service	1,082,190	798,128	693,788	284,061	388,402	1,082,190	798,128	693,788	284,061	388,402	7,884,335	7,884,335	8,868,392	-	(984,058)
Debt Service															
Interest Paid (Pro-rated)	113,466	113,466	101,500	-	11,966	113,466	113,466	101,500	-	11,966	1,361,592	1,361,592	1,218,003	-	143,589
Debt Retirement (Principal Payments) (Pro-rated)	165,370	165,370	38,163	-	127,206	165,370	165,370	38,163	-	127,206	1,984,435	1,984,435	457,962	-	1,526,473
Total Debt Service	278,836	278,836	139,664	-	139,172	278,836	278,836	139,664	-	139,172	3,346,027	3,346,027	1,675,965	-	1,670,062
Debt Service Ratio	3.88	2.86	4.97	1.02	(1.09)	3.88	2.86	4.97	1.02	(1.09)	2.36	2.36	5.29	-	(2.94)

LEHIGH COUNTY AUTHORITY
 VARIANCE ANALYSIS - YTD
 For the Period Ended January 31, 2026 (as of 02-28-26)

Suburban - Water				
STATEMENTS OF ACTIVITIES	Actual	Q13 FC	FC Var	Comments
Operating Revenues:				
User Charges	1,738,841	1,566,611	172,230	
Connection & System Charges	17,371	15,506	1,865	
Other Miscellaneous Revenues	3,435	1,549	1,886	
Total Operating Revenues	1,759,647	1,583,666	175,981	Higher user charges
Operating Expenses:				
Personnel	238,430	397,468	159,038	
Shared Services - General & Administrative	37,699	68,583	30,885	
Utilities	45,585	49,107	3,522	
Materials and Supplies	28,681	11,041	(17,640)	
Miscellaneous Services	437,611	314,595	(123,016)	
Treatment and Transportation	-	-	-	
Depreciation and Amortization	351,842	306,485	(45,357)	
Major Maintenance Expenses	-	-	-	
Other Miscellaneous	-	-	-	
Total Operating Expenses	1,139,847	1,147,279	7,432	
Net Operating Profit	619,799	436,387	183,413	Higher user charges
Non-Operating Income (Expense)				
Interest Income	110,548	55,256	55,292	
Interest (Expense)	(74,578)	(84,376)	9,798	
Other Miscellaneous	-	-	-	
Net Non-Operating Income (Expense)	35,970	(29,119)	65,090	Higher interest income
Net Income (Loss)	655,770	407,267	248,503	Higher net operating income and more favorable financial activity
CASH FLOW STATEMENT				
Cash Flows From Operating Activities				
Operating Revenues	1,759,647	1,583,666	175,981	
Operating Expenses (ex D&A)	(788,005)	(840,794)	52,789	
Non-Cash Working Capital Changes	(299,391)	(299,391)	0	
Net Cash Provided by (Used in) Operating Activities	672,251	443,481	228,770	Higher net operating income
Cash Flows From Financing Activities				
Capital Contributions	-	-	-	
Proceeds New Borrowing	-	-	-	
Interest Payments	(701)	(5,884)	5,182	
Principal Payments	(6,541)	(8,575)	2,034	
Net Cash Provided by (Used in) Financing Activities	(7,243)	(14,459)	7,216	
Cash Flows from Capital and Related Activities				
Non-Operating Income (Expenses)	-	-	-	
Capital Expenditures, net	(50,415)	(50,475)	60	
Net Cash Provided By (Used In) Capital and Related Activities	(50,415)	(50,475)	60	
Cash Flows From Investing Activities				
Investments Converting To Cash	-	-	-	
Purchased Investments	-	-	-	
Interest Income	110,548	55,256	55,292	
Net Cash Provided By (Used In) Investing Activities	110,548	55,256	55,292	
FUND NET CASH FLOWS	725,141	433,803	291,338	Higher net operating income

LEHIGH COUNTY AUTHORITY
 FINANCIAL STATEMENTS - SUBURBAN WASTEWATER
 For the Period Ended January 31, 2026 (as of 02-28-26)

STATEMENTS OF ACTIVITIES	Suburban - Wastewater														
	Month					Year To Date					Full Year				
	Actual	Q1 FC	Prior Year	FC Var	PY Var	Actual	Q1 FC	Prior Year	FC Var	PY Var	Q1 FC	Budget	Prior Year	Bud Var	PY Var
Operating Revenues:															
User Charges	1,498,218	1,659,259	1,563,821	(161,041)	(65,604)	1,498,218	1,659,259	1,563,821	(161,041)	(65,604)	20,962,747	20,962,747	18,642,783	-	2,319,964
Connection & System Charges	22,246	90,954	119,863	(68,708)	(97,617)	22,246	90,954	119,863	(68,708)	(97,617)	1,694,206	1,694,206	1,511,751	-	182,455
Other Miscellaneous Revenues	20,347	-	-	20,347	20,347	20,347	-	-	20,347	20,347	2,683	2,683	228,876	-	(226,193)
Total Operating Revenues	1,540,811	1,750,213	1,683,685	(209,402)	(142,874)	1,540,811	1,750,213	1,683,685	(209,402)	(142,874)	22,659,636	22,659,636	20,383,410	-	2,276,226
Operating Expenses:															
Personnel	37,606	230,873	137,924	193,267	100,317	37,606	230,873	137,924	193,267	100,317	2,536,754	2,536,754	1,340,067	-	(1,196,687)
Shared Services - General & Administrative	5,841	36,203	33,760	30,361	27,919	5,841	36,203	33,760	30,361	27,919	643,626	643,626	250,508	-	(393,118)
Utilities	16,967	38,103	24,929	21,136	7,962	16,967	38,103	24,929	21,136	7,962	370,859	370,859	271,191	-	(99,668)
Materials and Supplies	4,750	11,287	28,355	6,536	23,604	4,750	11,287	28,355	6,536	23,604	657,698	657,698	301,814	-	(355,884)
Miscellaneous Services	512,438	616,196	579,749	103,758	67,311	512,438	616,196	579,749	103,758	67,311	8,030,000	8,030,000	7,693,728	-	(336,272)
Treatment and Transportation	412,724	464,875	400,000	52,151	(12,724)	412,724	464,875	400,000	52,151	(12,724)	5,752,683	5,752,683	5,320,368	0	(432,315)
Depreciation and Amortization	583,013	521,663	579,763	(61,350)	(3,250)	583,013	521,663	579,763	(61,350)	(3,250)	7,143,176	7,143,176	5,115,075	0	(2,028,101)
Major Maintenance Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Miscellaneous	6,274	-	-	(6,274)	(6,274)	6,274	-	-	(6,274)	(6,274)	22,653	22,653	-	-	(22,653)
Total Operating Expenses	1,579,615	1,919,201	1,784,480	339,586	204,865	1,579,615	1,919,201	1,784,480	339,586	204,865	25,157,450	25,157,450	20,292,752	0	(4,864,698)
Net Operating Profit	(38,804)	(168,987)	(100,795)	130,183	61,991	(38,804)	(168,987)	(100,795)	130,183	61,991	(2,497,814)	(2,497,814)	90,658	0	(2,588,472)
Non-Operating Income (Expense)															
Interest Income	34,856	2,109	37,626	32,747	(2,770)	34,856	2,109	37,626	32,747	(2,770)	59,260	59,260	593,077	-	(533,817)
Interest (Expense)	(50,138)	(15,461)	(54,204)	(34,677)	4,066	(50,138)	(15,461)	(54,204)	(34,677)	4,066	(176,093)	(176,093)	(485,189)	-	309,096
Other Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	1,001,236	-	(1,001,236)
Net Non-Operating Income (Expense)	(15,282)	(13,352)	(16,578)	(1,930)	1,296	(15,282)	(13,352)	(16,578)	(1,930)	1,296	(116,833)	(116,833)	1,109,124	-	(1,225,957)
Net Income (Loss)	(54,086)	(182,339)	(117,373)	128,253	63,287	(54,086)	(182,339)	(117,373)	128,253	63,287	(2,614,647)	(2,614,647)	1,199,782	0	(3,814,429)
CASH FLOW STATEMENT															
Cash Flows From Operating Activities															
Operating Revenues	1,540,811	1,750,213	1,683,685	(209,402)	(142,874)	1,540,811	1,750,213	1,683,685	(209,402)	(142,874)	22,659,636	22,659,636	20,383,410	-	2,276,226
Operating Expenses (ex D&A)	(996,602)	(1,397,537)	(1,204,717)	400,936	208,115	(996,602)	(1,397,537)	(1,204,717)	400,936	208,115	(18,014,274)	(18,014,274)	(15,177,677)	-	(2,836,597)
Non-Cash Working Capital Changes	(1,979,668)	(1,979,667)	(939,675)	(0)	(1,039,993)	(1,979,668)	(1,979,667)	4,060,325	(0)	(6,039,993)	(0)	(0)	6,676,837	(0)	(6,676,837)
Net Cash Provided by (Used in) Operating Activities	(1,435,458)	(1,626,991)	(460,707)	191,533	(974,751)	(1,435,458)	(1,626,991)	4,539,293	191,533	(5,974,751)	4,645,362	4,645,362	11,882,570	(0)	(7,237,208)
Cash Flows From Financing Activities															
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds New Borrowing	-	-	5,000,000	-	(5,000,000)	-	-	5,000,000	-	(5,000,000)	-	-	5,000,000	-	(5,000,000)
Interest Payments	(5,008)	(6,500)	(6,500)	1,491	1,491	(5,008)	(6,500)	(6,500)	1,491	1,491	(176,092)	(176,093)	(431,424)	1	255,332
Principal Payments	(39,909)	(39,057)	(39,057)	(852)	(852)	(39,909)	(39,057)	(39,057)	(852)	(852)	(2,000,831)	(2,000,831)	(474,019)	(0)	(1,526,812)
Net Cash Provided by (Used in) Financing Activities	(44,917)	(45,556)	4,954,444	639	(4,999,361)	(44,917)	(45,556)	4,954,444	639	(4,999,361)	(2,176,923)	(2,176,924)	4,094,557	1	(6,271,480)
Cash Flows from Capital and Related Activities															
Non-Operating Income (Expenses)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditures, net	(127,133)	(127,109)	(413,564)	(24)	286,431	(127,133)	(127,109)	(413,564)	(24)	286,431	(6,697,500)	(6,697,500)	(11,431,035)	(0)	4,733,535
Net Cash Provided By (Used In) Capital and Related Activities	(127,133)	(127,109)	(413,564)	(24)	286,431	(127,133)	(127,109)	(413,564)	(24)	286,431	(6,697,500)	(6,697,500)	(11,431,035)	(0)	4,733,535
Cash Flows From Investing Activities															
Investments Converting To Cash	-	-	992,000	-	(992,000)	-	-	992,000	-	(992,000)	-	-	3,602,000	-	(3,602,000)
Purchased Investments	-	-	(494,000)	-	494,000	-	-	(494,000)	-	494,000	-	-	(3,332,000)	-	3,332,000
Interest Income	34,856	2,109	37,626	32,747	(2,770)	34,856	2,109	37,626	32,747	(2,770)	59,260	59,260	593,077	-	(533,817)
Net Cash Provided By (Used In) Investing Activities	34,856	2,109	535,626	32,747	(500,770)	34,856	2,109	535,626	32,747	(500,770)	59,260	59,260	863,077	-	(803,817)
FUND NET CASH FLOWS	(1,572,652)	(1,797,547)	4,615,799	224,895	(6,188,451)	(1,572,652)	(1,797,547)	9,615,799	224,895	(11,188,451)	(4,169,802)	(4,169,802)	5,409,169	0	(9,578,971)
DEBT SERVICE RATIO															
Debt Service Ratio (Indenture Based)															
User Charges	1,498,218	1,659,259	1,563,821	(161,041)	(65,604)	1,498,218	1,659,259	1,563,821	(161,041)	(65,604)	20,962,747	20,962,747	18,642,783	-	2,319,964
Operating Expenses (Cash Based)	(996,602)	(1,397,537)	(1,204,717)	400,936	208,115	(996,602)	(1,397,537)	(1,204,717)	400,936	208,115	(18,014,274)	(18,014,274)	(15,177,677)	-	(2,836,597)
Interest Income	34,856	2,109	37,626	32,747	(2,770)	34,856	2,109	37,626	32,747	(2,770)	59,260	59,260	1,594,313	-	(1,535,053)
Annual Lease Payment (City)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Operating Revenues (Expenses)	42,593	90,954	119,863	(48,361)	(77,270)	42,593	90,954	119,863	(48,361)	(77,270)	1,696,889	1,696,889	1,740,627	-	(43,738)
Cash Available For Debt Service	579,066	354,785	516,594	224,280	62,471	579,066	354,785	516,594	224,280	62,471	4,704,622	4,704,622	6,800,047	-	(2,095,424)
Interest Paid (Pro-rated)	14,674	14,674	35,952	-	(21,278)	14,674	14,674	35,952	-	(21,278)	176,092	176,093	431,424	(1)	(255,332)
Debt Retirement (Principal Payments) (Pro-rated)	166,736	166,736	39,502	-	127,234	166,736	166,736	39,502	-	127,234	2,000,831	2,000,831	474,019	0	1,526,812
Total Debt Service	181,410	181,410	75,454	-	105,957	181,410	181,410	75,454	-	105,957	2,176,923	2,176,924	905,443	(1)	1,271,480
Debt Service Ratio	3.19	1.96	6.85	1.24	(3.65)	3.19	1.96	6.85	1.24	(3.65)	2.16	2.16	7.51	0.00	(5.35)

LEHIGH COUNTY AUTHORITY
 VARIANCE ANALYSIS - YTD
 For the Period Ended January 31, 2026 (as of 02-28-26)

Suburban - Wastewater				
STATEMENTS OF ACTIVITIES	Actual	Q1 FC	FC Var	Comments
Operating Revenues:				
User Charges	1,498,218	1,659,259	(161,041)	
Connection & System Charges	22,246	90,954	(68,708)	
Other Miscellaneous Revenues	20,347	-	20,347	
Total Operating Revenues	1,540,811	1,750,213	(209,402)	Lower user charges
Operating Expenses:				
Personnel	37,606	230,873	193,267	
Shared Services - General & Administrative	5,841	36,203	30,361	
Utilities	16,967	38,103	21,136	
Materials and Supplies	4,750	11,287	6,536	
Miscellaneous Services	512,438	616,196	103,758	
Treatment and Transportation	412,724	464,875	52,151	
Depreciation and Amortization	583,013	521,663	(61,350)	
Major Maintenance Expenses	-	-	-	
Other Miscellaneous	6,274	-	(6,274)	
Total Operating Expenses	1,579,615	1,919,201	339,586	Lower Operating expenses
Net Operating Profit	(38,804)	(168,987)	130,183	Lower operating expenses more than made up for lower operating revenues
Non-Operating Income (Expense)				
Interest Income	34,856	2,109	32,747	
Interest (Expense)	(50,138)	(15,461)	(34,677)	
Other Miscellaneous	-	-	-	
Net Non-Operating Income (Expense)	(15,282)	(13,352)	(1,930)	
Net Income (Loss)	(54,086)	(182,339)	128,253	Higher net operating income
CASH FLOW STATEMENT				
Cash Flows From Operating Activities				
Operating Revenues	1,540,811	1,750,213	(209,402)	
Operating Expenses (ex D&A)	(996,602)	(1,397,537)	400,936	
Non-Cash Working Capital Changes	(1,979,668)	(1,979,667)	(0)	
Net Cash Provided by (Used in) Operating Activities	(1,435,458)	(1,626,991)	191,533	Higher net operating income
Cash Flows From Financing Activities				
Capital Contributions	-	-	-	
Proceeds New Borrowing	-	-	-	
Interest Payments	(5,008)	(6,500)	1,491	
Principal Payments	(39,909)	(39,057)	(852)	
Net Cash Provided by (Used in) Financing Activities	(44,917)	(45,556)	639	
Cash Flows from Capital and Related Activities				
Non-Operating Income (Expenses)	-	-	-	
Capital Expenditures, net	(127,133)	(127,109)	(24)	
Net Cash Provided By (Used In) Capital and Related Activities	(127,133)	(127,109)	(24)	
Cash Flows From Investing Activities				
Investments Converting To Cash	-	-	-	
Purchased Investments	-	-	-	
Interest Income	34,856	2,109	32,747	
Net Cash Provided By (Used In) Investing Activities	34,856	2,109	32,747	
FUND NET CASH FLOWS	(1,572,652)	(1,797,547)	224,895	Higher net operating income

LEHIGH COUNTY AUTHORITY
 FINANCIAL STATEMENTS - CITY DIVISION
 For the Period Ended January 31, 2026 (as of 02-28-26)

STATEMENTS OF ACTIVITIES	City Division														
	Month					Year To Date					Full Year				
	Actual	Q1 FC	Prior Year	FC Var	PY Var	Actual	Q1 FC	Prior Year	FC Var	PY Var	Q1 FC	Budget	Prior Year	Bud Var	PY Var
Operating Revenues:															
User Charges	5,303,791	4,420,985	4,490,060	882,807	813,731	5,303,791	4,420,985	4,490,060	882,807	813,731	65,371,290	65,371,290	59,009,172	-	6,362,118
Connection & System Charges	239,274	66,208	330,603	173,066	(91,329)	239,274	66,208	330,603	173,066	(91,329)	1,964,250	1,964,250	7,755,143	-	(5,790,893)
Other Miscellaneous Revenues	3,360	4,031	3,285	(671)	75	3,360	4,031	3,285	(671)	75	52,905	52,905	90,523	-	(37,618)
Total Operating Revenues	5,546,425	4,491,223	4,823,949	1,055,202	722,477	5,546,425	4,491,223	4,823,949	1,055,202	722,477	67,388,445	67,388,445	66,854,839	-	533,607
Operating Expenses:															
Personnel	1,754,620	1,204,893	1,214,584	(549,726)	(540,035)	1,754,620	1,204,893	1,214,584	(549,726)	(540,035)	14,720,010	14,720,010	14,616,873	0	(103,138)
Shared Services - General & Administrative	220,012	188,315	305,627	(31,697)	85,615	220,012	188,315	305,627	(31,697)	85,615	3,274,508	3,274,508	2,877,488	-	(397,020)
Utilities	147,449	185,627	166,871	38,178	19,422	147,449	185,627	166,871	38,178	19,422	2,143,389	2,143,389	2,124,304	-	(19,085)
Materials and Supplies	107,039	107,289	186,399	250	79,360	107,039	107,289	186,399	250	79,360	3,924,700	3,924,700	3,119,861	-	(804,839)
Miscellaneous Services	67,416	55,951	103,180	(11,466)	35,764	67,416	55,951	103,180	(11,466)	35,764	3,170,615	3,170,615	2,481,354	-	(689,261)
Treatment and Transportation	-	-	-	-	-	-	-	-	-	-	12,000	12,000	12,865	-	865
Depreciation and Amortization	603,258	529,481	542,413	(73,776)	(60,844)	603,258	529,481	542,413	(73,776)	(60,844)	7,308,409	7,308,409	7,514,735	(0)	206,326
Major Maintenance Expenses	-	-	-	-	-	-	-	-	-	-	4,100,000	4,100,000	-	-	(4,100,000)
Other Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	5,917,041	-	5,917,041
Total Operating Expenses	2,899,794	2,271,556	2,519,076	(628,238)	(380,718)	2,899,794	2,271,556	2,519,076	(628,238)	(380,718)	38,653,631	38,653,631	38,664,520	0	10,889
Net Operating Profit	2,646,631	2,219,667	2,304,873	426,964	341,758	2,646,631	2,219,667	2,304,873	426,964	341,758	28,734,814	28,734,814	28,190,319	0	544,496
Non-Operating Income (Expense)															
Interest Income	335,050	72,095	456,387	262,954	(121,338)	335,050	72,095	456,387	262,954	(121,338)	1,432,632	1,432,632	5,518,311	-	(4,085,679)
Interest (Expense)	(1,613,361)	(1,814,277)	(1,566,244)	200,916	(47,117)	(1,613,361)	(1,814,277)	(1,566,244)	200,916	(47,117)	(21,236,805)	(21,236,805)	(18,843,110)	-	(2,393,695)
Other Miscellaneous	-	-	-	-	-	-	-	-	-	-	6,610,000	6,610,000	-	-	6,610,000
Net Non-Operating Income (Expense)	(1,278,311)	(1,742,182)	(1,109,857)	463,870	(168,455)	(1,278,311)	(1,742,182)	(1,109,857)	463,870	(168,455)	(13,194,173)	(13,194,173)	(13,324,798)	-	130,626
Net Income (Loss)	1,368,320	477,486	1,195,016	890,834	173,304	1,368,320	477,486	1,195,016	890,834	173,304	15,540,642	15,540,642	14,865,520	0	675,122
CASH FLOW STATEMENT															
Cash Flows From Operating Activities															
Operating Revenues	5,546,425	4,491,223	4,823,949	1,055,202	722,477	5,546,425	4,491,223	4,823,949	1,055,202	722,477	67,388,445	67,388,445	66,854,839	-	533,607
Operating Expenses (ex D&A)	(2,296,536)	(1,678,101)	(1,976,662)	(618,436)	(319,874)	(2,296,536)	(1,678,101)	(1,976,662)	(618,436)	(319,874)	(27,245,222)	(27,245,222)	(31,149,785)	-	3,904,563
Non-Cash Working Capital Changes	(3,602,004)	(3,602,004)	2,524,082	(0)	(6,126,086)	(3,602,004)	(3,602,004)	2,524,082	(0)	(6,126,086)	0	(0)	6,796,533	0	(6,796,532)
Net Cash Provided by (Used in) Operating Activities	(352,115)	(788,881)	5,371,368	436,766	(5,723,483)	(352,115)	(788,881)	5,371,368	436,766	(5,723,483)	40,143,224	40,143,223	42,501,587	0	(2,358,363)
Cash Flows From Financing Activities															
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds New Borrowing	-	-	-	-	-	-	-	-	-	-	5,660,930	5,660,930	-	-	5,660,930
Interest Payments	(1,012)	(5,317)	(1,065)	4,305	53	(1,012)	(5,317)	(1,065)	4,305	53	(12,000,000)	(12,000,000)	(13,049,065)	-	1,049,065
Principal Payments	(5,294)	(2,694)	(5,241)	(2,600)	(53)	(5,294)	(2,694)	(5,241)	(2,600)	(53)	(6,079,392)	(6,079,392)	(1,183,126)	-	(4,896,266)
Net Cash Provided by (Used in) Financing Activities	(6,306)	(8,011)	(6,306)	1,705	0	(6,306)	(8,011)	(6,306)	1,705	0	(12,418,462)	(12,418,462)	(14,232,191)	-	1,813,729
Cash Flows from Capital and Related Activities															
Annual Lease Payment	-	-	-	-	-	-	-	-	-	-	(1,383,491)	(1,383,491)	(1,119,374)	-	(264,117)
Non-Operating Income (Expenses)	-	-	-	-	-	-	-	-	-	-	6,610,000	6,610,000	-	-	6,610,000
Capital Expenditures, net	(766,410)	(790,970)	(537,389)	24,559	(229,021)	(766,410)	(790,970)	(537,389)	24,559	(229,021)	(50,692,000)	(50,692,000)	(34,440,430)	-	(16,251,570)
Net Cash Provided by (Used in) Capital and Related Activities	(766,410)	(790,970)	(537,389)	24,559	(229,021)	(766,410)	(790,970)	(537,389)	24,559	(229,021)	(45,465,491)	(45,465,491)	(35,559,804)	-	(9,905,687)
Cash Flows From Investing Activities															
Investments Converting To Cash	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income	335,050	72,095	456,387	262,954	(121,338)	335,050	72,095	456,387	262,954	(121,338)	1,432,632	1,432,632	5,518,311	-	(4,085,679)
Net Cash Provided by (Used in) Investing Activities	335,050	72,095	456,387	262,954	(121,338)	335,050	72,095	456,387	262,954	(121,338)	1,432,632	1,432,632	5,518,311	-	(4,085,679)
FUND NET CASH FLOWS	(789,782)	(1,515,766)	5,284,060	725,984	(6,073,842)	(789,782)	(1,515,766)	5,284,060	725,984	(6,073,842)	(16,308,097)	(16,308,098)	(1,772,098)	0	(14,536,000)
DEBT SERVICE RATIO															
Debt Service Ratio (Indenture Based)															
User Charges	5,303,791	4,420,985	4,490,060	882,807	813,731	5,303,791	4,420,985	4,490,060	882,807	813,731	65,371,290	65,371,290	62,509,172	-	2,862,118
Operating Expenses (Cash Based)	(2,296,536)	(1,742,075)	(1,976,662)	(554,461)	(319,874)	(2,296,536)	(1,742,075)	(1,976,662)	(554,461)	(319,874)	(27,245,222)	(27,245,222)	(31,149,785)	-	3,904,563
Interest Income	335,050	72,095	456,387	262,954	(121,338)	335,050	72,095	456,387	262,954	(121,338)	1,432,632	1,432,632	5,518,311	-	(4,085,679)
Annual Lease Payment (City)	(115,291)	(115,291)	(93,281)	-	(22,010)	(115,291)	(115,291)	(93,281)	-	(22,010)	(1,383,491)	(1,383,491)	(1,119,374)	-	(264,117)
Non-Operating Revenues (Expenses)	242,634	70,239	333,888	172,395	(91,254)	242,634	70,239	333,888	172,395	(91,254)	1,399,036	1,399,036	4,345,667	-	(2,946,631)
Cash Available For Debt Service	3,469,648	2,705,953	3,210,392	763,694	259,255	3,469,648	2,705,953	3,210,392	763,694	259,255	39,574,245	39,574,245	40,103,991	-	(529,746)
Interest Paid	1,000,000	1,000,000	1,087,422	-	(87,422)	1,000,000	1,000,000	1,087,422	-	(87,422)	12,000,000	12,000,000	13,049,065	-	(1,049,065)
Debt Retirement (Principal Payments)	506,616	506,616	98,594	-	408,022	506,616	506,616	98,594	-	408,022	6,079,392	6,079,392	1,183,126	-	4,896,266
Total Debt Service	1,506,616	1,506,616	1,186,016	-	320,600	1,506,616	1,506,616	1,186,016	-	320,600	18,079,392	18,079,392	14,232,191	-	3,847,201
Debt Service Ratio	2.30	1.80	2.71	0.51	(0.40)	2.30	1.80	2.71	0.51	(0.40)	2.19	2.19	2.82	-	(0.63)

LEHIGH COUNTY AUTHORITY
 VARIANCE ANALYSIS - YTD
 For the Period Ended January 31, 2026 (as of 02-28-26)

STATEMENTS OF ACTIVITIES

Operating Revenues:

User Charges	5,303,791	4,420,985	882,807	
Connection & System Charges	239,274	66,208	173,066	
Other Miscellaneous Revenues	3,360	4,031	(671)	

Total Operating Revenues

City Division				
	Actual	Q3 FC	FC Var	Comments
Total Operating Revenues	5,546,425	4,491,223	1,055,202	Higher user charges
Operating Expenses:				
Personnel	1,754,620	1,204,893	(549,726)	
Shared Services - General & Administrative	220,012	188,315	(31,697)	
Utilities	147,449	185,627	38,178	
Materials and Supplies	107,039	107,289	250	
Miscellaneous Services	67,416	55,951	(11,466)	
Treatment and Transportation	-	-	-	
Depreciation and Amortization	603,258	529,481	(73,776)	
Major Maintenance Expenses	-	-	-	
Other Miscellaneous	-	-	-	
Total Operating Expenses	2,899,794	2,271,556	(628,238)	Higher personnel costs
Net Operating Profit	2,646,631	2,219,667	426,964	Higher operating revenues more than offset higher operating expenses
Non-Operating Income (Expense)				
Interest Income	335,050	72,095	262,954	
Interest (Expense)	(1,613,361)	(1,814,277)	200,916	
Other Miscellaneous	-	-	-	
Net Non-Operating Income (Expense)	(1,278,311)	(1,742,182)	463,870	Higher interest income and lower interest expense
Net Income (Loss)	1,368,320	477,486	890,834	Higher net operating income along with favorable financial activity

CASH FLOW STATEMENT

Cash Flows From Operating Activities

Operating Revenues	5,546,425	4,491,223	1,055,202	
Operating Expenses (ex D&A)	(2,296,536)	(1,678,101)	(618,436)	
Non-Cash Working Capital Changes	(3,602,004)	(3,602,004)	(0)	

Net Cash Provided by (Used in) Operating Activities

Net Cash Provided by (Used in) Operating Activities	(352,115)	(788,881)	436,766	Higher net operating income
Cash Flows From Financing Activities				
Capital Contributions	-	-	-	
Proceeds New Borrowing	-	-	-	
Interest Payments	(1,012)	(5,317)	4,305	
Principal Payments	(5,294)	(2,694)	(2,600)	
Net Cash Provided by (Used in) Financing Activities	(6,306)	(8,011)	1,705	
Cash Flows from Capital and Related Activities				
Non-Operating Income (Expenses)	-	-	-	
Capital Expenditures, net	(766,410)	(790,970)	24,559	
Net Cash Provided By (Used In) Capital and Related Activities	(766,410)	(790,970)	24,559	
Cash Flows From Investing Activities				
Investments Converting To Cash	-	-	-	
Purchased Investments	-	-	-	
Interest Income	335,050	72,095	262,954	
Net Cash Provided By (Used In) Investing Activities	335,050	72,095	262,954	Higher interest income
FUND NET CASH FLOWS	(789,782)	(1,515,766)	725,984	Higher cash from operations aided by favorable financial activity

FUND NET CASH FLOWS

CERTIFICATES OF DEPOSIT

January 2026

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

DEVELOPMENT ACTIVITY

Water system construction is occurring in the following developments:

6681 Snowdrift Road, Warehouse expansion, water, UMT
 Glenlivet Drive West Main extension and subdivision UMT
 Grant Street Townes, 18 Townhouse, WT
 Fallbrooke Residential Subdivision, 90 sf residential units, UMT
 Fields at Twin Run 78 Townhomes UMT
 Macungie Crossings Unit 2 6 commercial units, LMT
 Madison Village at Penn's View, 66 manufactured homes, 1 lot, water and sewer, LynnT
 Mertztown Residential Subdivision, 128 Townhomes, 272 Single Homes, LMT
 Trexler Point (Towns at Schaefer Run) 128 Townhouses UMT
 Upper Macungie Community Center UMT commercial lot, water and Main Extension
 Wrenfield Townhouses 98 Townhomes UMT
 Kings Buisness Park 4873 PA RT 873, Mixed use, NWT
 Carriage East Residential Development, 11 residential units, (sfd), UMT
 7150 Hamilton Blvd, Bank,UMT

Water system plans are being reviewed for the following developments:











































7649 Penn Drive, Warehouse expansion, water, UMT
 405 Nestle Way Blue Triton Trailer Entrance, Warehouse, UMT
 110 PA Route 100, Lehigh Valley West 57, Warehouse, UMT
 1321 Rising Sun Road, 110 Single family homes, Sewer NWT
 1431 and 1550 Nursery Street warehouse and 36 Townhomes, UMT
 1470 Brookside Road, 9 Single Family Homes, LMT
 2024 Elbow lane single home,LMT
 2619 Grove Street Sewer Main Extension,Washington Township
 2766 Route 100, Warehouse, Watermain extention, Lowhill Township
 3121 RT 309 NWT Nexus 78, Watermain Extension, Warehouse, North Whitehall
 3500 Brookside Road, Indian Creek- 26 Single family homes-Main extension, LMT
 3952 Independence Drive,NW
 4054 Chestnut Street Single connection,Umilford
 6045 Reppert Lane 24 Town Homes, UMT
 Valley at Indian Creek 3510 Macungie Road 22 Single family homes-LMT
 5329-5347-5357 Hamilton Blvd., 1 commercial lot, LMT
 Air Products & Chemicals-Cetronia Road, 1 commercial lot, UMT
 ATAS International, 1 industrial lot, UMT
 Bandit Truck Stop Sewer Main Extension, WT
 Fields at Emmaus 78 Town Homes, UMT
 Grant Way Building Expansion,UMT
 Iron Run Estates 58 Single Home, LMT
 Hamilton Square 2 Commercial Lots LMT
 Heidelberg Heights 10 Townhouses water ext on lot septic, HH
 Krocks Road Mixed use development
 Lehigh Valley Town Center, Mixed use development, UMT
 Lehigh Valley West 57, Warehouse, UMT
 Ridings at Parkland Phase 2, 44 Single Homes. NWT
 Schoeneck Road, Lot 1, 1 lot, warehouse, LMT
 Spring Creek Lot 12 1 Commercial Lot,LMT
 Western Lehigh Development 2 Commercial Lots, LMT
 Twin Ponds 8739 Hamilton Blvd 22 Apts and 1 Daycare UMT
 PA Turnpike Lehigh Valley Interchange, UMT, Removal of domestic line.
 V Parkland 9230 Long Lane, 16 Single family homes, UMT.
 Western Lehigh Development 2 Commercial Lots, LMT
 RT 100 Commercial Development, LMT
 BBC ASRS Manufactuing, UMT
 Woodmere Estates Development, UMT/LMT 100 single homes
 Sunet Orchard Development, 203 townhomes, UMT
 7050 Snow Drift Rd Eastern Lift Warehouse Expansion
 Cove at Millbrook, 15 single family homes, LMT
 NP Land Holdings, 1 lot Warehouse, LMT
 Sheetz S.R 100, Gas Station, UMT
 Hardt Preserve Subdivision, 26 single homes, LMT
 6048 Hamilton Blvd, Dental Clinic, LMT
 7Brew, Drive Threw Coffee, UMT
 121 Nestle Way, 1 lot warehouse, UMT
 5316 Oakview Drive, 1 lot office/ garage, UMT
 5332 PA RT 873, 1 lot Daycare, NWT
 Nursery street Townhomes, Townhouses 31, UMT
 Hilltop Gardens, Mixed Use Commercial, Upper Millford

Sewage Facilities Planning Modules Reviewed in Prior Month:

			GPD
6048 Hamilton Blvd Dental Clinic	6048 Hamilton Blvd	L Mac	293
401 N 2nd St	401 N 2nd St	Allentown	2,380
1008 S 6th St	1008 S 6th St	Allentown	714
5525 Main St	5525 Main St	CWSA	430
Hall Street Apts	114-116 S Hall St	Allentown	1,190
948 S Front St	948 S Front St	Allentown	238

**LEHIGH COUNTY AUTHORITY
FINANCIAL STATEMENTS
FEBRUARY 2026**

**LEHIGH COUNTY AUTHORITY
YTD SUMMARY SCORESHEET
FEBRUARY 2026**

	<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 >= Budget Target			
YTD Operating Ratio >= 1.00			
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>14</u></u>	<u><u>7</u></u>	<u><u>12</u></u>

LEHIGH COUNTY AUTHORITY
 FINANCIAL STATEMENTS - SUMMARY
 For the Period Ended February 28, 2026 (as of 03-12-26)

	Consolidated Financial Statements														
	Month					Year To Date					FULL YEAR				
	Actual	Q1 FC	Prior Year	FC Var	PY Var	Actual	Q1 FC	Prior Year	FC Var	PY Var	Q1 FC	Budget	Prior Year	Bud Var	PY Var
Income Statement															
Suburban Water	256,625	188,695	123,817	67,930	132,808	912,395	595,963	435,814	316,432	476,581	2,347,736	2,347,736	3,044,007	-	(696,271)
Suburban Wastewater	(362,153)	177,756	(414,557)	(539,909)	52,404	(416,239)	(4,583)	(531,930)	(411,656)	115,691	(2,614,647)	(2,614,647)	1,199,782	0	(3,814,429)
City Division	3,626,382	(428,174)	2,068,614	4,054,556	1,557,768	4,994,702	49,311	3,263,630	4,945,391	1,731,072	15,540,642	15,540,642	14,865,520	-	675,122
Total LCA	3,520,855	(61,723)	1,777,875	3,582,577	1,742,980	5,490,858	640,691	3,167,514	4,850,167	2,323,344	15,273,731	15,273,731	19,109,309	0	(3,835,578)
Cash Flow Statement															
Suburban Water	1,183,884	1,093,765	(18,320)	90,119	1,202,204	1,909,025	1,527,569	(157,958)	381,457	2,066,984	(1,601,692)	(1,601,692)	(1,514,851)	(0)	(86,841)
Suburban Wastewater	2,477,990	2,916,995	618,784	(439,005)	1,859,206	905,338	1,119,448	10,234,583	(214,110)	(9,329,245)	(4,169,802)	(4,169,801)	5,448,716	(0)	(9,618,518)
City Division	(434,398)	(4,167,305)	163,180	3,732,908	(597,578)	(1,224,179)	(5,683,071)	5,447,240	4,458,892	(6,671,420)	(16,308,097)	(16,308,098)	(1,772,098)	0	(14,536,000)
Total LCA	3,227,477	(156,545)	763,645	3,384,022	2,463,832	1,590,184	(3,036,055)	15,523,865	4,626,239	(13,933,681)	(22,079,591)	(22,079,591)	2,161,767	0	(24,241,359)
Debt Service Coverage Ratio															
Suburban Water	2.45	2.08	3.62	0.37	(1.17)	3.17	2.47	4.29	0.69	(1.13)	2.36	2.36	5.29	-	(2.94)
Suburban Wastewater	1.49	3.92	2.91	(2.42)	(1.41)	2.34	2.94	4.88	(0.59)	(2.53)	2.16	2.16	7.51	0.00	(5.35)
City Division	3.80	1.19	3.37	2.61	0.43	3.05	1.50	3.04	1.56	0.01	2.19	2.19	2.82	-	(0.63)

LEHIGH COUNTY AUTHORITY
CONSOLIDATED FINANCIAL STATEMENTS
For the Period Ended February 28, 2026 (as of 03-12-26)

	Consolidated Financial Statements															
	Month				Year To Date				Q1 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
STATEMENTS OF ACTIVITIES																
Operating Revenues:																
User Charges	1,274,380	1,373,015	5,283,953	7,931,348	3,013,221	2,871,233	10,587,745	16,472,198	19,690,755	20,962,747	65,371,290	106,024,792	19,690,755	20,962,747	65,371,290	106,024,792
Connection & System Charges	213,432	45,549	3,410,231	3,669,211	230,803	67,795	3,649,505	3,948,102	945,615	1,694,206	1,964,250	4,604,071	945,615	1,694,206	1,964,250	4,604,071
Other Miscellaneous Revenues	5,090	(20,302)	12,140	(3,072)	8,525	45	15,500	24,070	179,521	2,683	52,905	235,109	179,521	2,683	52,905	235,109
Total Operating Revenues	1,492,902	1,398,261	8,706,324	11,597,487	3,252,548	2,939,072	14,252,749	20,444,370	20,815,891	22,659,636	67,388,445	110,863,972	20,815,891	22,659,636	67,388,445	110,863,972
Operating Expenses:																
Personnel	231,600	52,011	1,790,899	2,074,510	470,030	89,617	3,545,519	4,105,165	4,706,501	2,536,754	14,720,010	21,963,266	4,706,501	2,536,754	14,720,010	21,963,266
Shared Services - General & Administrative	85,781	17,195	516,404	619,379	123,479	23,036	736,416	882,932	1,190,445	643,626	3,274,508	5,108,579	1,190,445	643,626	3,274,508	5,108,579
Utilities	67,115	31,741	263,061	361,917	112,700	48,708	410,510	571,918	603,704	370,859	2,143,389	3,117,952	603,704	370,859	2,143,389	3,117,952
Materials and Supplies	58,642	10,951	286,107	355,699	87,323	15,701	393,146	496,170	1,305,647	657,698	3,924,700	5,888,045	1,305,647	657,698	3,924,700	5,888,045
Miscellaneous Services	462,639	657,585	310,147	1,430,371	900,251	1,170,023	377,563	2,447,836	5,835,758	8,030,000	3,170,615	17,036,373	5,835,758	8,030,000	3,170,615	17,036,373
Treatment and Transportation	-	401,873	-	401,873	-	814,598	-	814,598	-	5,752,683	12,000	5,764,683	-	5,752,683	12,000	5,764,683
Depreciation and Amortization	351,842	583,014	603,258	1,538,114	703,684	1,166,027	1,206,515	3,076,227	4,175,007	7,143,176	7,308,409	18,626,592	4,175,007	7,143,176	7,308,409	18,626,592
Major Maintenance Expenses	-	-	-	-	-	-	-	-	-	-	4,100,000	4,100,000	-	-	4,100,000	4,100,000
Other Miscellaneous	2,750	(5,020)	-	(2,270)	2,750	1,254	-	4,004	201,483	22,653	-	224,136	201,483	22,653	-	224,136
Total Operating Expenses	1,260,370	1,749,348	3,769,875	6,779,593	2,400,217	3,328,963	6,669,669	12,398,849	18,018,545	25,157,450	38,653,631	81,829,626	18,018,545	25,157,450	38,653,631	81,829,626
Net Operating Profit	232,532	(351,087)	4,936,449	4,817,894	852,331	(389,891)	7,583,080	8,045,520	2,797,346	(2,497,814)	28,734,814	29,034,346	2,797,346	(2,497,814)	28,734,814	29,034,346
Non-Operating Income (Expense)																
Interest Income	98,663	39,002	303,290	440,955	209,211	73,858	638,339	921,409	911,982	59,260	1,432,632	2,403,874	911,982	59,260	1,432,632	2,403,874
Interest (Expense)	(74,570)	(50,067)	(1,613,357)	(1,737,994)	(149,148)	(100,206)	(3,226,718)	(3,476,071)	(1,361,592)	(176,093)	(21,236,805)	(22,774,490)	(1,361,592)	(176,093)	(21,236,805)	(22,774,490)
Other Miscellaneous	-	-	-	-	-	-	-	-	-	-	6,610,000	6,610,000	-	-	6,610,000	6,610,000
Net Non-Operating Income (Expense)	24,093	(11,066)	(1,310,067)	(1,297,039)	60,064	(26,348)	(2,588,378)	(2,554,662)	(449,610)	(116,833)	(13,194,173)	(13,760,616)	(449,610)	(116,833)	(13,194,173)	(13,760,616)
Net Income (Loss)	256,625	(362,153)	3,626,382	3,520,855	912,395	(416,239)	4,994,702	5,490,858	2,347,736	(2,614,647)	15,540,642	15,273,731	2,347,736	(2,614,647)	15,540,642	15,273,731
CASH FLOW STATEMENT																
Cash Flows From Operating Activities																
Operating Revenues	1,492,902	1,398,261	8,706,324	11,597,487	3,252,548	2,939,072	14,252,749	20,444,370	20,815,891	22,659,636	67,388,445	110,863,972	20,815,891	22,659,636	67,388,445	110,863,972
Operating Expenses (ex D&A)	(908,528)	(1,166,335)	(3,166,618)	(5,241,480)	(1,696,533)	(2,162,936)	(5,463,154)	(9,322,623)	(13,843,538)	(18,014,274)	(27,245,222)	(59,103,034)	(13,843,538)	(18,014,274)	(27,245,222)	(59,103,034)
Non-Cash Working Capital Changes	871,029	2,467,891	(2,017,225)	1,321,696	571,639	488,224	(5,619,229)	(4,559,367)	0	(0)	0	0	0	0	(0)	0
Net Cash Provided by (Used in) Operating Activities	1,455,403	2,699,818	3,522,481	7,677,703	2,127,654	1,264,360	3,170,366	6,562,367	6,972,353	4,645,362	40,143,224	51,760,938	6,972,353	4,645,363	40,143,223	51,760,939
Cash Flows From Financing Activities																
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds New Borrowing	-	-	-	-	-	-	-	-	-	-	5,660,930	5,660,930	-	-	5,660,930	5,660,930
Interest Payments	(693)	(4,941)	(1,007)	(6,642)	(1,395)	(9,949)	(2,019)	(13,363)	(1,361,592)	(176,092)	(12,000,000)	(13,537,684)	(1,361,592)	(176,093)	(12,000,000)	(13,537,685)
Principal Payments	(6,649)	(39,981)	(5,298)	(51,928)	(13,190)	(79,889)	(10,592)	(103,671)	(1,984,435)	(2,000,831)	(6,079,392)	(10,064,658)	(1,984,435)	(2,000,831)	(6,079,392)	(10,064,658)
Net Cash Provided by (Used in) Financing Activities	(7,342)	(44,922)	(6,306)	(58,569)	(14,585)	(89,839)	(12,611)	(117,034)	(3,346,027)	(2,176,923)	(12,418,462)	(17,941,412)	(3,346,027)	(2,176,924)	(12,418,462)	(17,941,413)
Cash Flows from Capital and Related Activities																
Non-Operating Income (Expenses)	-	-	-	-	-	-	-	-	-	-	6,610,000	6,610,000	-	-	6,610,000	6,610,000
Capital Expenditures, net	(362,840)	(215,908)	(4,253,863)	(4,832,612)	(413,256)	(343,041)	(5,020,274)	(5,776,570)	(6,140,000)	(6,697,500)	(50,692,000)	(63,529,500)	(6,140,000)	(6,697,500)	(50,692,000)	(63,529,500)
Net Cash Provided by (Used In) Capital and Related Activities	(362,840)	(215,908)	(4,253,863)	(4,832,612)	(413,256)	(343,041)	(5,020,274)	(5,776,570)	(6,140,000)	(6,697,500)	(44,082,000)	(56,919,500)	(6,140,000)	(6,697,500)	(44,082,000)	(56,919,500)
Cash Flows From Investing Activities																
Investments Converting To Cash	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income	98,663	39,002	303,290	440,955	209,211	73,858	638,339	921,409	911,982	59,260	1,432,632	2,403,874	911,982	59,260	1,432,632	2,403,874
Net Cash Provided by (Used In) Investing Activities	98,663	39,002	303,290	440,955	209,211	73,858	638,339	921,409	911,982	59,260	1,432,632	2,403,874	911,982	59,260	1,432,632	2,403,874
FUND NET CASH FLOWS	1,183,884	2,477,990	(434,398)	3,227,477	1,909,025	905,338	(1,224,179)	1,590,184	(1,601,692)	(4,169,802)	(14,924,606)	(20,696,100)	(1,601,692)	(4,169,801)	(14,924,607)	(20,696,100)
DEBT SERVICE RATIO																
Debt Service Ratio (Indenture Based)																
Total Operating Revenues	1,274,380	1,373,015	5,283,953	7,931,348	3,013,221	2,871,233	10,587,745	16,472,198	19,690,755	20,962,747	65,371,290	106,024,792	19,690,755	20,962,747	65,371,290	106,024,792
Total Operating Expenses (Cash Based)	(908,528)	(1,166,335)	(3,166,618)	(5,241,480)	(1,696,533)	(2,162,936)	(5,463,154)	(9,322,623)	(13,843,538)	(18,014,274)	(27,245,222)	(59,103,034)	(13,843,538)	(18,014,274)	(27,245,222)	(59,103,034)
Interest Income	98,663	39,002	303,290	440,955	209,211	73,858	638,339	921,409	911,982	59,260	1,432,632	2,403,874	911,982	59,260	1,432,632	2,403,874
Annual Lease Payment (City)	-	-	(115,291)	(115,291)	-	-	(230,582)	(230,582)	-	-	(1,383,491)	(1,383,491)	-	-	(1,383,491)	(1,383,491)
Total Non-Operating Revenues (Expenses)	218,522	25,247	3,422,371	3,666,139	239,328	67,840	3,665,004	3,972,172	1,125,136	1,696,889	1,399,036	4,221,061	1,125,136	1,696,889	1,399,036	4,221,061
Cash Available For Debt Service	683,037	270,929	5,727,705	6,681,671	1,765,227	849,994	9,197,353	11,812,574	7,884,335	4,704,622	39,574,245	52,163,202	7,884,335	4,704,622	39,574,245	52,163,202
Interest Paid	113,466	14,674	1,000,000	1,128,140	226,932	29,349	2,000,000	2,256,281	1,361,592	176,092	12,000,000	13,537,684	1,361,592	176,093	12,000,000	13,537,685
Debt Retirement (Principal Payments)	165,370	166,736	506,616	838,722	330,739	333,472	1,013,232	1,677,443	1,984,435	2,000,831	6,079,392	10,064,658	1,984,435	2,000,831	6,079,392	10,064,658
Total Debt Service	278,836	181,410	1,506,616	1,966,862	557,671	362,821	3,013,232	3,933,724	3,346,027	2,176,923	18,079,392	23,602,342	3,346,027	2,176,924	18,079,392	23,602,343
Debt Service Ratio	2.45	1.49	3.80	3.40	3.17	2.34	3.05	3.00	2.36	2.16	2.19	2.21	2.36	2.16	2.19	2.21

LEHIGH COUNTY AUTHORITY
 CASH & INVESTMENT SUMMARY
 For the Period Ended February 28, 2026 (as of 03-12-26)

	Suburban Water				Suburban Wastewater				City Division				Total			
	2/28/2026 Actual	2026 Forecast	2026 Budget	2025 Audited	2/28/2026 Actual	2026 Forecast	2026 Budget	2025 Audited	2/28/2026 Actual	2026 Forecast	2026 Budget	2025 Audited	2/28/2026 Actual	2026 Forecast	2026 Budget	2025 Audited
Cash																
Operating																
Unrestricted	9,719,957	6,218,169	7,282,168	7,819,862	10,596,276	1,674,742	(3,296,486)	9,692,563	62,004,285	41,162,806	24,290,541	57,470,905	82,320,517	49,055,718	28,276,223	74,983,329
Restricted	-	-	-	-	21,902	20,277	9,877	20,277	32,472,301	42,325,489	51,297,497	42,325,489	32,494,203	42,345,766	51,307,374	42,345,766
Total Operating	9,719,957	6,218,169	7,282,168	7,819,862	10,618,178	1,695,020	(3,286,608)	9,712,840	94,476,586	83,488,295	75,588,038	99,796,393	114,814,720	91,401,484	79,583,597	117,329,095
Capital																
Unrestricted	319,718	319,718	319,718	319,718	2,107,366	5,955,385	5,955,385	2,107,366	3,022,601	3,022,601	3,022,601	3,022,601	5,449,685	9,297,704	9,297,704	5,449,685
Restricted	-	-	-	-	338,360	338,360	338,360	338,360	7,500,035	7,500,035	7,500,035	7,500,035	7,838,396	7,838,396	7,838,396	7,838,396
Total Capital	319,718	319,718	319,718	319,718	2,445,726	6,293,745	6,293,745	2,445,726	10,522,636	10,522,636	10,522,636	10,522,636	13,288,081	17,136,099	17,136,099	13,288,081
Other Restricted																
Debt Reserves	1,649,765	1,682,629	1,658,337	1,682,629	-	-	-	-	38,090,619	33,994,991	31,800,765	33,994,991	39,740,384	35,677,620	33,459,102	35,677,620
Escrow - Developer Deposits	260,682	218,888	260,682	218,888	7,764	7,764	7,764	7,764	3,403	3,403	3,403	3,403	271,849	230,055	271,849	230,055
Total Other Restricted	1,910,448	1,901,517	1,919,019	1,901,517	7,764	7,764	7,764	7,764	38,094,022	33,998,393	31,804,167	33,998,393	40,012,233	35,907,674	33,730,951	35,907,674
Total Cash	11,950,122	8,439,404	9,520,905	10,041,097	13,071,668	7,996,528	3,014,900	12,166,330	143,093,244	128,009,325	117,914,841	144,317,423	168,115,034	144,445,258	130,450,647	166,524,850
Investments																
Operating																
Unrestricted	1,905,788	2,148,223	1,846,053	2,148,223	6,987,530	7,247,305	7,278,350	7,247,305	-	-	-	-	8,893,318	9,395,528	9,124,403	9,395,528
Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating	1,905,788	2,148,223	1,846,053	2,148,223	6,987,530	7,247,305	7,278,350	7,247,305	-	-	-	-	8,893,318	9,395,528	9,124,403	9,395,528
Capital																
Unrestricted	1,000,000	1,000,000	1,000,000	1,000,000	-	-	-	-	-	-	-	-	1,000,000	1,000,000	1,000,000	1,000,000
Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital	1,000,000	1,000,000	1,000,000	1,000,000	-	-	-	-	-	-	-	-	1,000,000	1,000,000	1,000,000	1,000,000
Other Restricted																
Debt Reserves	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Escrow	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Investments	2,905,788	3,148,223	2,846,053	3,148,223	6,987,530	7,247,305	7,278,350	7,247,305	-	-	-	-	9,893,318	10,395,528	10,124,403	10,395,528
Total Cash and Investments	14,855,910	11,587,627	12,366,957	13,189,319	20,059,198	15,243,833	10,293,250	19,413,635	143,093,244	128,009,325	117,914,841	144,317,423	178,008,352	154,840,785	140,575,049	176,920,378
Summary																
Cash																
Unrestricted	10,039,674	6,537,887	7,601,885	8,139,579	12,703,642	7,630,127	2,658,899	11,799,929	65,026,886	44,185,407	27,313,142	60,493,506	87,770,202	58,353,422	37,573,926	80,147,104
Restricted	1,910,448	1,901,517	1,919,019	1,901,517	368,026	366,401	356,001	366,401	78,066,358	83,823,918	90,601,699	83,823,918	80,344,832	86,091,836	92,876,720	86,091,836
Total Cash	11,950,122	8,439,404	9,520,905	10,041,097	13,071,668	7,996,528	3,014,900	12,166,330	143,093,244	128,009,325	117,914,841	144,317,423	168,115,034	144,445,258	130,450,647	166,238,940
Investments																
Unrestricted	2,905,788	3,148,223	2,846,053	3,148,223	6,987,530	7,247,305	7,278,350	7,247,305	-	-	-	-	9,893,318	10,395,528	10,124,403	10,395,528
Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Investments	2,905,788	3,148,223	2,846,053	3,148,223	6,987,530	7,247,305	7,278,350	7,247,305	-	-	-	-	9,893,318	10,395,528	10,124,403	10,395,528
Total Cash and Investments	14,855,910	11,587,627	12,366,957	13,189,319	20,059,198	15,243,833	10,293,250	19,413,635	143,093,244	128,009,325	117,914,841	144,317,423	178,008,352	154,840,785	140,575,049	176,634,467

LEHIGH COUNTY AUTHORITY
 FINANCIAL STATEMENTS - SUBURBAN WATER
 For the Period Ended February 28, 2026 (as of 03-12-26)

STATEMENTS OF ACTIVITIES	Month					Suburban - Water Year To Date					Full Year				
	Actual	Q1 FC	Prior Year	FC Var	PY Var	Actual	Q1 FC	Prior Year	FC Var	PY Var	Q1 FC	Budget	Prior Year	Bud Var	PY Var
	Operating Revenues:														
User Charges	1,274,380	1,420,019	1,242,417	(145,639)	31,962	3,013,221	2,986,631	2,819,669	26,590	193,552	19,690,755	19,690,755	17,871,872	-	1,818,883
Connection & System Charges	213,432	74,715	80,427	138,717	133,005	230,803	90,220	88,548	140,582	142,255	945,615	945,615	1,181,639	-	(236,024)
Other Miscellaneous Revenues	5,090	502	1,245	4,588	3,845	8,525	2,051	4,365	6,474	4,160	179,521	179,521	36,052	-	143,469
Total Operating Revenues	1,492,902	1,495,236	1,324,089	(2,334)	168,812	3,252,548	3,078,902	2,912,582	173,646	339,967	20,815,891	20,815,891	19,089,563	-	1,726,327
Operating Expenses:															
Personnel	231,600	292,342	468,392	60,742	236,792	470,030	689,810	927,316	219,780	457,286	4,706,501	4,706,501	3,815,977	-	(890,524)
Shared Services - General & Administrative	85,781	67,270	53,138	(18,511)	(32,642)	123,479	135,853	165,497	12,374	42,018	1,190,445	1,190,445	699,479	-	(490,966)
Utilities	67,115	57,845	69,656	(9,270)	2,541	112,700	106,952	117,437	(5,748)	4,737	603,704	603,704	545,690	(0)	(58,014)
Materials and Supplies	58,642	77,329	28,033	18,687	(30,609)	87,323	88,370	75,126	1,047	(12,197)	1,305,647	1,305,647	666,266	-	(639,381)
Miscellaneous Services	462,639	475,011	271,909	12,372	(190,730)	900,251	789,606	587,480	(110,645)	(312,771)	5,835,758	5,835,758	5,664,165	-	(171,593)
Treatment and Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and Amortization	351,842	306,485	299,834	(45,357)	(52,008)	703,684	612,971	599,668	(90,714)	(104,016)	4,175,007	4,175,007	4,360,882	-	185,875
Major Maintenance Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Miscellaneous	2,750	-	-	(2,750)	(2,750)	2,750	-	-	(2,750)	(2,750)	201,483	201,483	5,500	-	(195,983)
Total Operating Expenses	1,260,370	1,276,282	1,190,963	15,912	(69,407)	2,400,217	2,423,561	2,472,524	23,344	72,307	18,018,545	18,018,545	15,757,959	(0)	(2,260,586)
Net Operating Profit	232,532	218,954	133,126	13,577	99,406	852,331	655,341	440,058	196,990	412,273	2,797,346	2,797,346	3,331,604	(0)	(534,259)
Non-Operating Income (Expense)															
Interest Income	98,663	54,109	72,641	44,554	26,022	209,211	109,365	159,663	99,846	49,548	911,982	911,982	873,180	-	38,802
Interest (Expense)	(74,570)	(84,368)	(81,950)	9,798	7,380	(149,148)	(168,744)	(163,907)	19,596	14,760	(1,361,592)	(1,361,592)	(1,463,504)	-	101,912
Other Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	302,726	-	(302,726)
Net Non-Operating Income (Expense)	24,093	(30,259)	(9,309)	54,353	33,402	60,064	(59,378)	(4,244)	119,442	64,308	(449,610)	(449,610)	(287,597)	-	(162,013)
Net Income (Loss)	256,625	188,695	123,817	67,930	132,808	912,395	595,963	435,814	316,432	476,581	2,347,736	2,347,736	3,044,007	(0)	(696,271)

CASH FLOW STATEMENT					
Cash Flows From Operating Activities					
Operating Revenues	1,492,902	1,495,236	1,324,089	(2,334)	168,812
Operating Expenses (ex D&A)	(908,528)	(969,796)	(891,129)	61,269	(17,399)
Non-Cash Working Capital Changes	871,029	871,030	(224,030)	(0)	1,095,059
Net Cash Provided by (Used in) Operating Activities	1,455,403	1,396,469	208,931	58,934	1,246,473
Cash Flows From Financing Activities					
Capital Contributions	-	-	-	-	-
Proceeds New Borrowing	-	-	-	-	-
Interest Payments	(693)	(5,884)	(791)	5,191	98
Principal Payments	(6,549)	(8,576)	(6,451)	1,927	(198)
Net Cash Provided by (Used in) Financing Activities	(7,342)	(14,460)	(7,243)	7,117	(100)
Cash Flows from Capital and Related Activities					
Non-Operating Income (Expenses)	-	-	-	-	-
Capital Expenditures, net	(362,840)	(342,353)	(292,649)	(20,487)	(70,192)
Net Cash Provided by (Used in) Capital and Related Activities	(362,840)	(342,353)	(292,649)	(20,487)	(70,192)
Cash Flows From Investing Activities					
Investments Converting To Cash	-	-	-	-	-
Purchased Investments	-	-	-	-	-
Interest Income	98,663	54,109	72,641	44,554	26,022
Net Cash Provided For (Used in) Investing Activities	98,663	54,109	72,641	44,554	26,022
FUND NET CASH FLOWS	1,183,884	1,093,765	(18,320)	90,119	1,202,204

3,252,548	3,078,902	2,912,582	173,646	339,967
(1,696,533)	(1,810,590)	(1,872,856)	114,058	176,323
571,639	571,639	(684,375)	(0)	1,256,014
2,127,654	1,839,950	355,351	287,704	1,772,304
-	-	-	-	-
(1,395)	(11,768)	(1,590)	10,373	196
(13,190)	(17,151)	(12,894)	3,961	(296)
(14,585)	(28,918)	(14,485)	14,334	(100)
-	-	-	-	-
(413,256)	(392,829)	(658,488)	(20,427)	245,232
(413,256)	(392,829)	(658,488)	(20,427)	245,232
-	-	-	-	-
209,211	109,365	159,663	99,846	49,548
209,211	109,365	159,663	99,846	49,548
1,909,025	1,527,569	(157,958)	381,457	2,066,984

20,815,891	20,815,891	19,089,563	-	1,726,327
(13,843,538)	(13,843,538)	(11,397,077)	-	(2,446,461)
0	0	(2,903,496)	(0)	2,903,496
6,972,353	6,972,353	4,788,991	(0)	2,183,362
-	-	-	-	-
(1,361,592)	(1,361,592)	(1,218,003)	-	(143,589)
(1,984,435)	(1,984,435)	(457,962)	-	(1,526,473)
(3,346,027)	(3,346,027)	(1,675,965)	-	(1,670,062)
-	-	-	-	-
(6,140,000)	(6,140,000)	(5,243,057)	-	(896,943)
(6,140,000)	(6,140,000)	(5,243,057)	-	(896,943)
-	-	734,000	-	(734,000)
-	-	(992,000)	-	992,000
911,982	911,982	873,180	-	38,802
911,982	911,982	615,180	-	296,802
(1,601,692)	(1,601,692)	(1,514,851)	(0)	(86,841)

DEBT SERVICE RATIO					
Debt Service Ratio (Indenture Based)					
User Charges	1,274,380	1,420,019	1,242,417	(145,639)	31,962
Operating Expenses (Cash Based)	(908,528)	(969,796)	(891,129)	61,269	(17,399)
Interest Income	98,663	54,109	72,641	44,554	26,022
Annual Lease Payment (City)	-	-	-	-	-
Non-Operating Revenues (Expenses)	218,522	75,217	81,672	143,305	136,850
Cash Available For Debt Service	683,037	579,549	505,601	103,489	177,436
Debt Service					
Interest Paid (Pro-rated)	113,466	113,466	101,500	-	11,966
Debt Retirement (Principal Payments) (Pro-rated)	165,370	165,370	38,163	-	127,206
Total Debt Service	278,836	278,836	139,664	-	139,172
Debt Service Ratio	2.45	2.08	3.62	0.37	(1.17)

3,013,221	2,986,631	2,819,669	26,590	193,552
(1,696,533)	(1,810,590)	(1,872,856)	114,058	176,323
209,211	109,365	159,663	99,846	49,548
-	-	-	-	-
239,328	92,271	92,913	147,056	146,415
1,765,227	1,377,677	1,199,389	387,550	565,838
226,932	226,932	203,001	-	23,931
330,739	330,739	76,327	-	254,412
557,671	557,671	279,328	-	278,344
3.17	2.47	4.29	0.69	(1.13)

19,690,755	19,690,755	17,871,872	-	1,818,883
(13,843,538)	(13,843,538)	(11,397,077)	-	(2,446,461)
911,982	911,982	1,175,966	-	(263,924)
-	-	-	-	-
1,125,136	1,125,136	1,217,692	-	(92,556)
7,884,335	7,884,335	8,868,392	-	(984,058)
1,361,592	1,361,592	1,218,003	-	143,589
1,984,435	1,984,435	457,962	-	1,526,473
3,346,027	3,346,027	1,675,965	-	1,670,062
2.36	2.36	5.29	-	(2.94)

LEHIGH COUNTY AUTHORITY
 VARIANCE ANALYSIS - YTD
 For the Period Ended February 28, 2026 (as of 03-12-26)

Suburban - Water				
STATEMENTS OF ACTIVITIES	Actual	Q1 FC	FC Var	Comments
Operating Revenues:				
User Charges	3,013,221	2,986,631	26,590	
Connection & System Charges	230,803	90,220	140,582	
Other Miscellaneous Revenues	8,525	2,051	6,474	
Total Operating Revenues	3,252,548	3,078,902	173,646	Higher tapping fees
Operating Expenses:				
Personnel	470,030	689,810	219,780	
Shared Services - General & Administrative	123,479	135,853	12,374	
Utilities	112,700	106,952	(5,748)	
Materials and Supplies	87,323	88,370	1,047	
Miscellaneous Services	900,251	789,606	(110,645)	
Treatment and Transportation	-	-	-	
Depreciation and Amortization	703,684	612,971	(90,714)	
Major Maintenance Expenses	-	-	-	
Other Miscellaneous	2,750	-	(2,750)	
Total Operating Expenses	2,400,217	2,423,561	23,344	Lower discretionary spending
Net Operating Profit	852,331	655,341	196,990	Higher operating revenues with additional help from lower operating expenses
Non-Operating Income (Expense)				
Interest Income	209,211	109,365	99,846	
Interest (Expense)	(149,148)	(168,744)	19,596	
Other Miscellaneous	-	-	-	
Net Non-Operating Income (Expense)	60,064	(59,378)	119,442	Higher interest income along with lower interest expense
Net Income (Loss)	912,395	595,963	316,432	Higher net income from operating activities aided by favorable financial activity
CASH FLOW STATEMENT				
Cash Flows From Operating Activities				
Operating Revenues	3,252,548	3,078,902	173,646	
Operating Expenses (ex D&A)	(1,696,533)	(1,810,590)	114,058	
Non-Cash Working Capital Changes	571,639	571,639	(0)	
Net Cash Provided by (Used in) Operating Activities	2,127,654	1,839,950	287,704	Higher cash from operating activities
Cash Flows From Financing Activities				
Capital Contributions	-	-	-	
Proceeds New Borrowing	-	-	-	
Interest Payments	(1,395)	(11,768)	10,373	
Principal Payments	(13,190)	(17,151)	3,961	
Net Cash Provided by (Used in) Financing Activities	(14,585)	(28,918)	14,334	
Cash Flows from Capital and Related Activities				
Non-Operating Income (Expenses)	-	-	-	
Capital Expenditures, net	(413,256)	(392,829)	(20,427)	
Net Cash Provided By (Used In) Capital and Related Activities	(413,256)	(392,829)	(20,427)	
Cash Flows From Investing Activities				
Investments Converting To Cash	-	-	-	
Purchased Investments	-	-	-	
Interest Income	209,211	109,365	99,846	
Net Cash Provided By (Used In) Investing Activities	209,211	109,365	99,846	Favorable financial activity
FUND NET CASH FLOWS	1,909,025	1,527,569	381,457	Higher cash from operations and favorable financial activity

LEHIGH COUNTY AUTHORITY
 FINANCIAL STATEMENTS - SUBURBAN WASTEWATER
 For the Period Ended February 28, 2026 (as of 03-12-26)

	Suburban - Wastewater														
	Month					Year To Date					Full Year				
	Actual	Q1 FC	Prior Year	FC Var	PY Var	Actual	Q1 FC	Prior Year	FC Var	PY Var	Q1 FC	Budget	Prior Year	Bud Var	PY Var
STATEMENTS OF ACTIVITIES															
Operating Revenues:															
User Charges	1,373,015	2,034,343	1,543,513	(661,328)	(170,498)	2,871,233	3,693,602	3,107,335	(822,369)	(236,102)	20,962,747	20,962,747	18,642,783	-	2,319,964
Connection & System Charges	45,549	29,421	94,439	16,128	(48,891)	67,795	120,375	214,302	(52,580)	(146,508)	1,694,206	1,694,206	1,511,751	-	182,455
Other Miscellaneous Revenues	(20,302)	51	15	(20,353)	(20,317)	45	51	15	(6)	30	2,683	2,683	228,876	-	(226,193)
Total Operating Revenues	1,398,261	2,063,815	1,637,967	(665,553)	(239,706)	2,939,072	3,814,028	3,321,652	(874,956)	(382,580)	22,659,636	22,659,636	20,383,410	-	2,276,226
Operating Expenses:															
Personnel	52,011	172,270	173,565	120,260	121,554	89,617	403,143	311,489	313,526	221,872	2,536,754	2,536,754	1,340,067	-	(1,196,687)
Shared Services - General & Administrative	17,195	50,861	21,795	33,666	4,600	23,036	87,064	55,556	64,027	32,519	643,626	643,626	250,508	-	(393,118)
Utilities	31,741	34,736	36,243	2,995	4,502	48,708	72,839	61,172	24,131	12,464	370,859	370,859	271,191	-	(99,668)
Materials and Supplies	10,951	58,859	15,582	47,909	4,632	15,701	70,146	43,937	54,445	28,236	657,698	657,698	301,814	-	(355,884)
Miscellaneous Services	657,585	573,199	649,872	(84,386)	(7,713)	1,170,023	1,189,395	1,229,621	19,372	59,598	8,030,000	8,030,000	7,693,728	-	(336,272)
Treatment and Transportation	401,873	464,875	567,043	63,002	165,170	814,598	929,751	967,043	115,153	152,446	5,752,683	5,752,683	5,320,368	0	(432,315)
Depreciation and Amortization	583,014	518,441	579,763	(64,573)	(3,251)	1,166,027	1,040,104	1,159,526	(125,923)	(6,501)	7,143,176	7,143,176	5,115,075	0	(2,028,101)
Major Maintenance Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Miscellaneous	(5,020)	-	-	5,020	5,020	1,254	-	-	(1,254)	(1,254)	22,653	22,653	-	-	(22,653)
Total Operating Expenses	1,749,348	1,873,241	2,043,863	123,893	294,515	3,328,963	3,792,442	3,828,343	463,478	499,380	25,157,450	25,157,450	20,292,752	0	(4,864,698)
Net Operating Profit	(351,087)	190,574	(405,896)	(541,661)	54,809	(389,891)	21,586	(506,691)	(411,477)	116,800	(2,497,814)	(2,497,814)	90,658	0	(2,588,472)
Non-Operating Income (Expense)															
Interest Income	39,002	1,585	45,473	37,417	(6,471)	73,858	3,694	83,099	70,164	(9,241)	59,260	59,260	593,077	-	(533,817)
Interest (Expense)	(50,067)	(14,402)	(54,134)	(35,665)	4,066	(100,206)	(29,863)	(108,338)	(70,342)	8,132	(176,093)	(176,093)	(485,189)	-	309,096
Other Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	1,001,236	-	(1,001,236)
Net Non-Operating Income (Expense)	(11,066)	(12,817)	(8,661)	1,752	(2,405)	(26,348)	(26,169)	(25,238)	(178)	(1,109)	(116,833)	(116,833)	1,109,124	-	(1,225,957)
Net Income (Loss)	(362,153)	177,756	(414,557)	(539,909)	52,404	(416,239)	(4,583)	(531,930)	(411,656)	115,691	(2,614,647)	(2,614,647)	1,199,782	0	(3,814,429)
CASH FLOW STATEMENT															
Cash Flows From Operating Activities															
Operating Revenues	1,398,261	2,063,815	1,637,967	(665,553)	(239,706)	2,939,072	3,814,028	3,321,652	(874,956)	(382,580)	22,659,636	22,659,636	20,383,410	-	2,276,226
Operating Expenses (ex D&A)	(1,166,335)	(1,354,800)	(1,464,100)	188,466	297,766	(2,162,936)	(2,752,337)	(2,668,817)	589,401	505,881	(18,014,274)	(18,014,274)	(15,177,677)	-	(2,836,597)
Non-Cash Working Capital Changes	2,467,891	2,467,889	1,062,954	3	1,404,937	488,224	488,222	4,843,645	2	(4,355,421)	(0)	0	676,837	(1)	(676,837)
Net Cash Provided by (Used in) Operating Activities	2,699,818	3,176,903	1,236,821	(477,085)	1,462,997	1,264,360	1,549,912	5,496,480	(285,552)	(4,232,120)	4,645,362	4,645,363	5,882,570	(1)	(1,237,208)
Cash Flows From Financing Activities															
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds New Borrowing	-	-	-	-	-	-	-	5,000,000	-	(5,000,000)	-	-	11,000,000	-	(11,000,000)
Interest Payments	(4,941)	(6,430)	(6,430)	1,488	1,488	(9,949)	(12,929)	(12,929)	2,980	2,980	(176,092)	(176,093)	(431,424)	1	255,332
Principal Payments	(39,981)	(39,127)	(39,127)	(854)	(854)	(79,889)	(78,184)	(78,184)	(1,705)	(1,705)	(2,000,831)	(2,000,831)	(474,019)	(0)	(1,526,812)
Net Cash Provided by (Used in) Financing Activities	(44,922)	(45,557)	(45,557)	635	635	(89,839)	(91,113)	4,908,887	1,274	(4,998,726)	(2,176,923)	(2,176,924)	10,094,557	1	(12,271,480)
Cash Flows from Capital and Related Activities															
Non-Operating Income (Expenses)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditures, net	(215,908)	(215,936)	(111,953)	28	(103,954)	(343,041)	(343,046)	(245,883)	4	(97,158)	(6,697,500)	(6,697,500)	(11,391,488)	(0)	4,693,987
Net Cash Provided By (Used In) Capital and Related Activities	(215,908)	(215,936)	(111,953)	28	(103,954)	(343,041)	(343,046)	(245,883)	4	(97,158)	(6,697,500)	(6,697,500)	(11,391,488)	(0)	4,693,987
Cash Flows From Investing Activities															
Investments Converting To Cash	-	-	397,000	-	(397,000)	-	-	1,389,000	-	(1,389,000)	-	-	3,602,000	-	(3,602,000)
Purchased Investments	-	-	(903,000)	-	903,000	-	-	(1,397,000)	-	1,397,000	-	-	(3,332,000)	-	3,332,000
Interest Income	39,002	1,585	45,473	37,417	(6,471)	73,858	3,694	83,099	70,164	(9,241)	59,260	59,260	593,077	-	(533,817)
Net Cash Provided By (Used In) Investing Activities	39,002	1,585	(460,527)	37,417	499,529	73,858	3,694	75,099	70,164	(1,241)	59,260	59,260	863,077	-	(803,817)
FUND NET CASH FLOWS	2,477,990	2,916,995	618,784	(439,005)	1,859,206	905,338	1,119,448	10,234,583	(214,110)	(9,329,245)	(4,169,802)	(4,169,801)	5,448,716	(0)	(9,618,518)
DEBT SERVICE RATIO															
Debt Service Ratio (Indenture Based)															
User Charges	1,373,015	2,034,343	1,543,513	(661,328)	(170,498)	2,871,233	3,693,602	3,107,335	(822,369)	(236,102)	20,962,747	20,962,747	18,642,783	-	2,319,964
Operating Expenses (Cash Based)	(1,166,335)	(1,354,800)	(1,464,100)	188,466	297,766	(2,162,936)	(2,752,337)	(2,668,817)	589,401	505,881	(18,014,274)	(18,014,274)	(15,177,677)	-	(2,836,597)
Interest Income	39,002	1,585	45,473	37,417	(6,471)	73,858	3,694	83,099	70,164	(9,241)	59,260	59,260	1,594,313	-	(1,535,053)
Annual Lease Payment (City)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Operating Revenues (Expenses)	25,247	29,472	94,454	(4,225)	(69,208)	67,840	120,426	214,317	(52,586)	(146,478)	1,696,889	1,696,889	1,740,627	-	(43,738)
Cash Available For Debt Service	270,929	710,599	219,340	(439,671)	51,589	849,994	1,065,385	735,934	(215,900)	114,060	4,704,622	4,704,622	6,800,047	-	(2,095,424)
Interest Paid (Pro-rated)	14,674	14,674	35,952	-	(21,278)	29,349	29,349	71,904	-	(42,555)	176,092	176,093	431,424	(1)	(255,332)
Debt Retirement (Principal Payments) (Pro-rated)	166,736	166,736	39,502	-	127,234	333,472	333,472	79,003	-	254,469	2,000,831	2,000,831	474,019	0	1,526,812
Total Debt Service	181,410	181,410	75,454	-	105,957	362,821	362,821	150,907	-	211,913	2,176,923	2,176,924	905,443	(1)	1,271,480
Debt Service Ratio	1.49	3.92	2.91	(2.42)	(1.41)	2.34	2.94	4.88	(0.59)	(2.53)	2.16	2.16	7.51	0.00	(5.35)

LEHIGH COUNTY AUTHORITY
VARIANCE ANALYSIS - YTD
For the Period Ended February 28, 2026 (as of 03-12-26)

Suburban - Wastewater				
STATEMENTS OF ACTIVITIES	Actual	Q1 FC	FC Var	Comments
Operating Revenues:				
User Charges	2,871,233	3,693,602	(822,369)	
Connection & System Charges	67,795	120,375	(52,580)	
Other Miscellaneous Revenues	45	51	(6)	
Total Operating Revenues	2,939,072	3,814,028	(874,956)	Lower user charges and lower system charges
Operating Expenses:				
Personnel	89,617	403,143	313,526	
Shared Services - General & Administrative	23,036	87,064	64,027	
Utilities	48,708	72,839	24,131	
Materials and Supplies	15,701	70,146	54,445	
Miscellaneous Services	1,170,023	1,189,395	19,372	
Treatment and Transportation	814,598	929,751	115,153	
Depreciation and Amortization	1,166,027	1,040,104	(125,923)	
Major Maintenance Expenses	-	-	-	
Other Miscellaneous	1,254	-	(1,254)	
Total Operating Expenses	3,328,963	3,792,442	463,478	Lower discretionary spending
Net Operating Profit	(389,891)	21,586	(411,477)	Lower operating revenues more than offset lower operating expenses
Non-Operating Income (Expense)				
Interest Income	73,858	3,694	70,164	
Interest (Expense)	(100,206)	(29,863)	(70,342)	
Other Miscellaneous	-	-	-	
Net Non-Operating Income (Expense)	(26,348)	(26,169)	(178)	
Net Income (Loss)	(416,239)	(4,583)	(411,656)	Lower net income from operating activities
CASH FLOW STATEMENT				
Cash Flows From Operating Activities				
Operating Revenues	2,939,072	3,814,028	(874,956)	
Operating Expenses (ex D&A)	(2,162,936)	(2,752,337)	589,401	
Non-Cash Working Capital Changes	488,224	488,222	2	
Net Cash Provided by (Used in) Operating Activities	1,264,360	1,549,912	(285,552)	Lower cash from operations
Cash Flows From Financing Activities				
Capital Contributions	-	-	-	
Proceeds New Borrowing	-	-	-	
Interest Payments	(9,949)	(12,929)	2,980	
Principal Payments	(79,889)	(78,184)	(1,705)	
Net Cash Provided by (Used in) Financing Activities	(89,839)	(91,113)	1,274	
Cash Flows from Capital and Related Activities				
Non-Operating Income (Expenses)	-	-	-	
Capital Expenditures, net	(343,041)	(343,046)	4	
Net Cash Provided By (Used In) Capital and Related Activities	(343,041)	(343,046)	4	
Cash Flows From Investing Activities				
Investments Converting To Cash	-	-	-	
Purchased Investments	-	-	-	
Interest Income	73,858	3,694	70,164	
Net Cash Provided By (Used In) Investing Activities	73,858	3,694	70,164	
FUND NET CASH FLOWS	905,338	1,119,448	(214,110)	Lower cash generated by operations

LEHIGH COUNTY AUTHORITY
 FINANCIAL STATEMENTS - CITY DIVISION
 For the Period Ended February 28, 2026 (as of 03-12-26)

STATEMENTS OF ACTIVITIES	Month					City Division Year To Date					Full Year				
	Actual	Q1 FC	Prior Year	FC Var	PY Var	Actual	Q1 FC	Prior Year	FC Var	PY Var	Q1 FC	Budget	Prior Year	Bud Var	PY Var
	Operating Revenues:														
User Charges	5,283,953	5,034,227	4,955,132	249,726	328,822	10,587,745	9,455,212	9,445,192	1,132,533	1,142,552	65,371,290	65,371,290	59,009,172	-	6,362,118
Connection & System Charges	3,410,231	73,069	259,061	3,337,161	3,151,170	3,649,505	139,277	589,664	3,510,228	3,059,840	1,964,250	1,964,250	7,755,143	-	(5,790,893)
Other Miscellaneous Revenues	12,140	505	2,880	11,635	9,260	15,500	4,536	6,165	10,964	9,335	52,905	52,905	90,523	-	(37,618)
Total Operating Revenues	8,706,324	5,107,801	5,217,073	3,598,523	3,489,251	14,252,749	9,599,025	10,041,021	4,653,725	4,211,728	67,388,445	67,388,445	66,854,839	-	533,607
Operating Expenses:															
Personnel	1,790,899	1,819,833	888,613	28,934	(902,286)	3,545,519	3,024,726	2,103,197	(520,792)	(1,442,321)	14,720,010	14,720,010	14,616,873	-	(103,138)
Shared Services - General & Administrative	516,404	543,253	141,722	26,849	(374,682)	736,416	731,567	447,349	(4,849)	(289,067)	3,274,508	3,274,508	2,877,488	0	(397,020)
Utilities	263,061	216,624	163,539	(46,437)	(99,522)	410,510	402,250	330,409	(8,260)	(80,101)	2,143,389	2,143,389	2,124,304	-	(19,085)
Materials and Supplies	286,107	412,705	262,782	126,598	(23,235)	393,146	519,994	449,181	126,848	56,036	3,924,700	3,924,700	3,119,861	-	(804,839)
Miscellaneous Services	310,147	268,582	87,972	(41,565)	(222,175)	377,563	324,533	191,152	(53,031)	(186,411)	3,170,615	3,170,615	2,481,354	-	(689,261)
Treatment and Transportation	-	-	-	-	-	-	-	-	-	-	12,000	12,000	12,865	-	865
Depreciation and Amortization	603,258	529,481	542,413	(73,776)	(60,844)	1,206,515	1,058,962	1,084,827	(147,553)	(121,689)	7,308,409	7,308,409	7,514,735	(0)	206,326
Major Maintenance Expenses	-	-	-	-	-	-	-	-	-	-	4,100,000	4,100,000	-	-	(4,100,000)
Other Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	5,917,041	-	5,917,041
Total Operating Expenses	3,769,875	3,790,477	2,087,041	20,602	(1,682,834)	6,669,669	6,062,033	4,606,116	(607,636)	(2,063,553)	38,653,631	38,653,631	38,664,520	(0)	10,889
Net Operating Profit	4,936,449	1,317,324	3,130,032	3,619,125	1,806,417	7,583,080	3,536,991	5,434,905	4,046,089	2,148,175	28,734,814	28,734,814	28,190,319	(0)	544,496
Non-Operating Income (Expense)															
Interest Income	303,290	68,774	416,924	234,516	(113,634)	638,339	140,869	873,311	497,470	(234,972)	1,432,632	1,432,632	5,518,311	-	(4,085,679)
Interest (Expense)	(1,613,357)	(1,814,272)	(1,478,342)	200,915	(135,014)	(3,226,718)	(3,628,549)	(3,044,586)	401,832	(182,131)	(21,236,805)	(21,236,805)	(18,843,110)	-	(2,393,695)
Other Miscellaneous	-	-	-	-	-	-	-	-	-	-	6,610,000	6,610,000	-	-	6,610,000
Net Non-Operating Income (Expense)	(1,310,067)	(1,745,498)	(1,061,418)	435,431	(248,648)	(2,588,378)	(3,487,680)	(2,171,275)	899,302	(417,103)	(13,194,173)	(13,194,173)	(13,324,798)	-	130,626
Net Income (Loss)	3,626,382	(428,174)	2,068,614	4,054,556	1,557,768	4,994,702	49,311	3,263,630	4,945,391	1,731,072	15,540,642	15,540,642	14,865,520	(0)	675,122
CASH FLOW STATEMENT															
Cash Flows From Operating Activities															
Operating Revenues	8,706,324	5,107,801	5,217,073	3,598,523	3,489,251	14,252,749	9,599,025	10,041,021	4,653,725	4,211,728	67,388,445	67,388,445	66,854,839	-	533,607
Operating Expenses (ex D&A)	(3,166,618)	(3,088,727)	(1,544,627)	(77,890)	(1,621,990)	(5,463,154)	(4,766,828)	(3,521,290)	(696,326)	(1,941,864)	(27,245,222)	(27,245,222)	(31,149,785)	-	3,904,563
Non-Cash Working Capital Changes	(2,017,225)	(2,017,226)	(2,472,806)	1	455,581	(5,619,229)	(5,619,230)	51,276	0	(5,670,505)	0	0	6,796,533	0	(6,796,533)
Net Cash Provided by (Used in) Operating Activities	3,522,481	1,848	1,199,840	3,520,633	2,322,842	3,170,366	(787,033)	6,571,008	3,957,399	(3,400,642)	40,143,224	40,143,223	42,501,537	0	(2,358,363)
Cash Flows From Financing Activities															
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds New Borrowing	-	-	-	-	-	-	-	-	-	-	5,660,930	5,660,930	-	-	5,660,930
Interest Payments	(1,007)	(5,317)	(1,060)	4,309	53	(2,019)	(10,634)	(2,125)	8,614	106	(12,000,000)	(12,000,000)	(13,049,065)	-	1,049,065
Principal Payments	(5,298)	(2,694)	(5,245)	(2,605)	(53)	(10,592)	(5,387)	(10,486)	(5,205)	(105)	(6,079,392)	(6,079,392)	(1,183,126)	-	(4,896,266)
Net Cash Provided by (Used in) Financing Activities	(6,306)	(8,010)	(6,306)	1,705	0	(12,611)	(16,021)	(12,612)	3,410	0	(12,418,462)	(12,418,462)	(14,232,191)	-	1,813,729
Cash Flows from Capital and Related Activities															
Annual Lease Payment	-	-	-	-	-	-	-	-	-	-	(1,383,491)	(1,383,491)	(1,119,374)	-	(264,117)
Non-Operating Income (Expenses)	-	-	-	-	-	-	-	-	-	-	6,610,000	6,610,000	-	-	6,610,000
Capital Expenditures, net	(4,253,863)	(4,229,917)	(1,447,078)	(23,946)	(2,806,786)	(5,020,274)	(5,020,887)	(1,984,467)	613	(3,035,807)	(50,692,000)	(50,692,000)	(34,440,430)	-	(16,251,570)
Net Cash Provided by (Used in) Capital and Related Activities	(4,253,863)	(4,229,917)	(1,447,078)	(23,946)	(2,806,786)	(5,020,274)	(5,020,887)	(1,984,467)	613	(3,035,807)	(45,465,491)	(45,465,491)	(35,559,804)	-	(9,905,687)
Cash Flows From Investing Activities															
Investments Converting To Cash	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income	303,290	68,774	416,924	234,516	(113,634)	638,339	140,869	873,311	497,470	(234,972)	1,432,632	1,432,632	5,518,311	-	(4,085,679)
Net Cash Provided by (Used in) Investing Activities	303,290	68,774	416,924	234,516	(113,634)	638,339	140,869	873,311	497,470	(234,972)	1,432,632	1,432,632	5,518,311	-	(4,085,679)
FUND NET CASH FLOWS	(434,398)	(4,167,305)	163,180	3,732,908	(597,578)	(1,224,179)	(5,683,071)	5,447,240	4,458,892	(6,671,420)	(16,308,097)	(16,308,098)	(1,772,098)	0	(14,536,000)
DEBT SERVICE RATIO															
Debt Service Ratio (Indenture Based)															
User Charges	5,283,953	5,034,227	4,955,132	249,726	328,822	10,587,745	9,455,212	9,445,192	1,132,533	1,142,552	65,371,290	65,371,290	62,509,172	-	2,862,118
Operating Expenses (Cash Based)	(3,166,618)	(3,260,996)	(1,544,627)	94,379	(1,621,990)	(5,463,154)	(5,003,071)	(3,521,290)	(460,083)	(1,941,864)	(27,245,222)	(27,245,222)	(31,149,785)	-	3,904,563
Interest Income	303,290	68,774	416,924	234,516	(113,634)	638,339	140,869	873,311	497,470	(234,972)	1,432,632	1,432,632	5,518,311	-	(4,085,679)
Annual Lease Payment (City)	(115,291)	(115,291)	(93,281)	-	(22,010)	(230,582)	(230,582)	(186,562)	-	(44,020)	(1,383,491)	(1,383,491)	(1,119,374)	-	(264,117)
Non-Operating Revenues (Expenses)	3,422,371	73,574	261,941	3,348,796	3,160,430	3,665,004	143,813	595,829	3,521,191	3,069,175	1,399,036	1,399,036	4,345,667	-	(2,946,631)
Cash Available For Debt Service	5,727,705	1,800,288	3,996,088	3,927,417	1,731,617	9,197,353	4,506,241	7,206,481	4,691,112	1,990,873	39,574,245	39,574,245	40,103,991	-	(529,746)
Interest Paid	1,000,000	1,000,000	1,087,422	-	(87,422)	2,000,000	2,000,000	2,174,844	-	(174,844)	12,000,000	12,000,000	13,049,065	-	(1,049,065)
Debt Retirement (Principal Payments)	506,616	506,616	98,594	-	408,022	1,013,232	1,013,232	97,188	-	816,044	6,079,392	6,079,392	1,183,126	-	4,896,266
Total Debt Service	1,506,616	1,506,616	1,186,016	-	320,600	3,013,232	3,013,232	2,372,032	-	641,200	18,079,392	18,079,392	14,232,191	-	3,847,201
Debt Service Ratio	3.80	1.19	3.37	2.61	0.43	3.05	1.50	3.04	1.56	0.01	2.19	2.19	2.82	-	(0.63)

LEHIGH COUNTY AUTHORITY
 VARIANCE ANALYSIS - YTD
 For the Period Ended February 28, 2026 (as of 03-12-26)

STATEMENTS OF ACTIVITIES

Operating Revenues:

User Charges	10,587,745	9,455,212	1,132,533	
Connection & System Charges	3,649,505	139,277	3,510,228	Higher project reimbursement
Other Miscellaneous Revenues	15,500	4,536	10,964	

Total Operating Revenues

City Division				
	Actual	Q1 FC	FC Var	Comments
Total Operating Revenues	14,252,749	9,599,025	4,653,725	Higher user charges & higher project reimbursement

Operating Expenses:

Personnel	3,545,519	3,024,726	(520,792)	
Shared Services - General & Administrative	736,416	731,567	(4,849)	
Utilities	410,510	402,250	(8,260)	
Materials and Supplies	393,146	519,994	126,848	
Miscellaneous Services	377,563	324,533	(53,031)	
Treatment and Transportation	-	-	-	
Depreciation and Amortization	1,206,515	1,058,962	(147,553)	
Major Maintenance Expenses	-	-	-	
Other Miscellaneous	-	-	-	

Total Operating Expenses

Total Operating Expenses	6,669,669	6,062,033	(607,636)	Higher personnel costs
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Net Operating Profit

Net Operating Profit	7,583,080	3,536,991	4,046,089	
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Non-Operating Income (Expense)

Interest Income	638,339	140,869	497,470	
Interest (Expense)	(3,226,718)	(3,628,549)	401,832	
Other Miscellaneous	-	-	-	

Net Non-Operating Income (Expense)

Net Non-Operating Income (Expense)	(2,588,378)	(3,487,680)	899,302	Favorable financial activity
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Net Income (Loss)

Net Income (Loss)	4,994,702	49,311	4,945,391	Higher operating revenues from higher project reimbursement
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CASH FLOW STATEMENT

Cash Flows From Operating Activities

Operating Revenues	14,252,749	9,599,025	4,653,725	
Operating Expenses (ex D&A)	(5,463,154)	(4,766,828)	(696,326)	
Non-Cash Working Capital Changes	(5,619,229)	(5,619,230)	0	

Net Cash Provided by (Used in) Operating Activities

Net Cash Provided by (Used in) Operating Activities	3,170,366	(787,033)	3,957,399	Higher cash from higher project reimbursement
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Cash Flows From Financing Activities

Capital Contributions	-	-	-	
Proceeds New Borrowing	-	-	-	
Interest Payments	(2,019)	(10,634)	8,614	
Principal Payments	(10,592)	(5,387)	(5,205)	

Net Cash Provided by (Used in) Financing Activities

Net Cash Provided by (Used in) Financing Activities	(12,611)	(16,021)	3,410	
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Cash Flows from Capital and Related Activities

Non-Operating Income (Expenses)	-	-	-	
Capital Expenditures, net	(5,020,274)	(5,020,887)	613	

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

Net Cash Provided By (Used In) Capital and Related Activities	(5,020,274)	(5,020,887)	613	
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Cash Flows From Investing Activities

Investments Converting To Cash	-	-	-	
Purchased Investments	-	-	-	
Interest Income	638,339	140,869	497,470	

Net Cash Provided By (Used In) Investing Activities

Net Cash Provided By (Used In) Investing Activities	638,339	140,869	497,470	Higher interest income
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FUND NET CASH FLOWS

FUND NET CASH FLOWS	(1,224,179)	(5,683,071)	4,458,892	Higher cash from operations and higher interest income
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CERTIFICATES OF DEPOSIT

FEBRUARY 2026

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

DEVELOPMENT ACTIVITY

Water system construction is occurring in the following developments:

6681 Snowdrift Road, Warehouse expansion, water, UMT
 Glenlivet Drive West Main extension and subdivision UMT
 Grant Street Townes, 18 Townhouse, WT
 Fallbrooke Residential Subdivision, 90 sf residential units, UMT
 Fields at Twin Run 78 Townhomes UMT
 Macungie Crossings Unit 2 6 commercial units, LMT
 Madison Village at Penn's View, 66 manufactured homes, 1 lot, water and sewer, LynnT
 Mertztown Residential Subdivision, 128 Townhomes, 272 Single Homes, LMT
 Trexler Point (Towns at Schaefer Run) 128 Townhouses UMT
 Upper Macungie Community Center UMT commercial lot, water and Main Extension
 Wrenfield Townhouses 98 Townhomes UMT
 Kings Buisness Park 4873 PA RT 873, Mixed use, NWT
 Carriage East Residential Development, 11 residential units, (sfd), UMT
 7150 Hamilton Blvd, Bank,UMT

Water system plans are being reviewed for the following developments:

7649 Penn Drive, Warehouse expansion, water, UMT
 405 Nestle Way Blue Triton Trailer Entrance, Warehouse, UMT
 110 PA Route 100, Lehigh Valley West 57, Warehouse, UMT
 1321 Rising Sun Road, 110 Single family homes, Sewer NWT
 1431 and 1550 Nursery Street warehouse and 36 Townhomes, UMT
 1470 Brookside Road, 9 Single Family Homes, LMT
 2024 Elbow lane single home,LMT
 2619 Grove Street Sewer Main Extension,Washington Township
 2766 Route 100, Warehouse, Watermain extention, Lowhill Township
 3121 RT 309 NWT Nexus 78, Watermain Extension, Warehouse, North Whitehall
 3500 Brookside Road, Indian Creek- 26 Single family homes-Main extension, LMT
 3952 Independence Drive,NW
 4054 Chestnut Street Single connection,Umilford
 6045 Reppert Lane 24 Town Homes, UMT
 Valley at Indian Creek 3510 Macungie Road 22 Single family homes-LMT
 5329-5347-5357 Hamilton Blvd., 1 commercial lot, LMT
 Air Products & Chemicals-Cetronia Road, 1 commercial lot, UMT
 ATAS International, 1 industrial lot, UMT
 Bandit Truck Stop Sewer Main Extension, WT
 Fields at Emmaus 78 Town Homes, UMT
 Grant Way Building Expansion,UMT
 Iron Run Estates 58 Single Home, LMT
 Hamilton Square 2 Commercial Lots LMT
 Heidelberg Heights 10 Townhouses water ext on lot septic, HH
 Krocks Road Mixed use development
 Lehigh Valley Town Center, Mixed use development, UMT
 Lehigh Valley West 57, Warehouse, UMT
 Ridings at Parkland Phase 2, 44 Single Homes. NWT
 Schoeneck Road, Lot 1, 1 lot, warehouse, LMT
 Spring Creek Lot 12 1 Commercial Lot,LMT
 Western Lehigh Development 2 Commercial Lots, LMT
 Twin Ponds 8739 Hamilton Blvd 22 Apts and 1 Daycare UMT
 PA Turnpike Lehigh Valley Interchange, UMT, Removal of domestic line.
 V Parkland 9230 Long Lane, 16 Single family homes, UMT.
 Western Lehigh Development 2 Commercial Lots, LMT
 RT 100 Commercial Development, LMT
 BBC ASRS Manufactuig, UMT
 Woodmere Estates Development, UMT/LMT 100 single homes
 Sunet Orchard Development, 203 townhomes, UMT
 7050 Snow Drift Rd Eastern Lift Warehouse Expansion
 Cove at Millbrook, 15 single family homes, LMT
 NP Land Holdings, 1 lot Warehouse, LMT
 Sheetz S.R 100, Gas Station, UMT
 Hardt Preserve Subdivision, 26 single homes, LMT
 6048 Hamilton Blvd, Dental Clinic, LMT
 7Brew, Drive Threw Coffee, UMT
 121 Nestle Way, 1 lot warehouse, UMT
 5316 Oakview Drive, 1 lot office/ garage, UMT
 5332 PA RT 873, 1 lot Daycare, NWT
 Nursery street Townhomes, Townhouses 31, UMT
 Hilltop Gardens, Mixed Use Commercial, Upper Millford

Sewage Facilities Planning Modules Reviewed in Prior Month:

			GPD
6048 Hamilton Blvd Dental Clinic	6048 Hamilton Blvd	L Mac	293
401 N 2nd St	401 N 2nd St	Allentown	2,380
1008 S 6th St	1008 S 6th St	Allentown	714
5525 Main St	5525 Main St	CWSA	430
Hall Street Apts	114-116 S Hall St	Allentown	1,190
948 S Front St	948 S Front St	Allentown	238

Lehigh County Authority

System Operations Review - February 2026

Presented: March 23, 2026

<u>Critical Activities</u>	<u>System</u>	<u>Description</u>	<u>Feb-26</u>	<u>2026 Totals</u>	<u>2025 Totals</u>	<u>Permit</u>
			<u>Daily Avg (MGD)</u>	<u>Daily Avg (MGD)</u>	<u>Daily Avg (MGD)</u>	<u>Daily Max (MGD)</u>
Water Production	Allentown	Total	24.76	23.69	22.97	39.0
		Schantz Spring	5.89	5.85	6.46	9.0
		Crystal Spring	3.88	3.87	3.88	4.0
		Little Lehigh Creek	5.18	7.39	12.05	30.0
		Lehigh River	5.18	4.27	0.57	28.0
	Central Lehigh	Total	11.00	10.68	11.38	19.04 MGD Avg
		Feed from Allentown	7.35	7.27	7.25	7.0 MGD Avg 10.5 MGD Max
		Well Production (CLD)	3.65	3.41	4.11	8.54 MGD Avg
		Sum of all (12) other Suburban Water Systems	0.13	0.13	0.15	1.71 Sum of all wells
Wastewater Treatment	Kline's Island	32.28	31.18	31.83	40.0	
	Pretreatment Plant	4.57	4.47	4.68	5.75 (design capacity)	
	Sum of all (5) other Suburban WW Systems	0.19	0.18	0.18	0.36	
			<u>Feb-26</u>	<u>2026 Totals</u>	<u>2025 Totals</u>	<u>2024 Totals</u>
Precipitation Totals (inches)			1.22	3.74	37.51	41.88
Compliance Reports Submitted to Allentown			20	48	283	278
Notices of Violation (NOVs)	(Allentown + Suburban)		1	1	5	5
Sanitary Sewer Overflows (SSOs)/Bypasses	(Allentown + Suburban)		0	0	9	17
Main Breaks Repaired	Allentown		11	24	16	27
	Suburban		1	1	16	14
Customer Service Phone Inquiries	(Allentown + Suburban)		1013	2026	13,476	16,690
Water Shutoffs for Non-Payment	(Allentown + Suburban)		39	78	2,178	2,010
Emergency Declarations	Allentown		0	2 @ 15,373	2 @ 15,373	2 @ 228,181.55
	Suburban		0	1 @ \$318,754	1 @ \$318,754	1 @ 56,662.50
<u>Significant Repairs/Upgrades:</u>						
<u>Description of Non-Compliance Events:</u>						
Abnormally cold temperatures in February created significant plant and field operational challenges, resulting in 6 permit exceedances and 12 main breaks. A Notice of Violation was received on February 18, 2026 for various permit exceedances at the Sand Spring WWTP.						
<u>Other:</u>						

Lehigh County Authority
System Operations Review - February 2026
Presented: March 23, 2026

Critical Activities	System	Description	Feb-26	2026 Totals	2025 Totals
Wastewater Compliance	Allentown	Bypass	0	0	2
		Bypass Volume	0	0	111,496
		Permit Exceedances	0	0	0
		Sanitary Sewer Overflows	0	0	5
		COA Issued NOVs	0	0	1
		Regulatory Agency issued NOVs	0	0	2
	Arcadia	Bypass	0	0	0
		Bypass Volume	0	0	0
		Permit Exceedances	2	2	1
		Sanitary Sewer Overflows	0	0	0
		NOVs	0	0	0
	Heidelberg Heights	Bypass	0	0	2
		Bypass Volume	0	0	271,192
		Permit Exceedances	0	0	1
		Sanitary Sewer Overflows	0	0	0
		NOVs	0	0	0
	Lynn	Bypass	0	0	0
		Bypass Volume	0	0	0
		Permit Exceedances	0	0	2
		Sanitary Sewer Overflows	0	0	0
		NOVs	0	0	0
	Sand Spring	Bypass	0	0	0
		Bypass Volume	0	0	0
		Permit Exceedances	3	5	18
		Sanitary Sewer Overflows	0	0	0
		NOVs	1	1	0
	Wynnewood	Bypass	0	0	0
		Bypass Volume	0	0	0
		Permit Exceedances	1	1	0
		Sanitary Sewer Overflows	0	0	0
NOVs		0	0	0	
Water Compliance	Allentown	Boil Water Advisories	0	0	2
	Central Lehigh	Boil Water Advisories	0	0	0
	Suburban Water Systems	Boil Water Advisories	0	0	1



February 18, 2026

NOTICE OF VIOLATION

Delivered via email

Lehigh County Authority
PO Box 3348
1053 Spruce Street
Allentown, PA 18106

Attention: Andrew Moore

RE: Sewage
Sand Spring Wastewater Treatment Plant (WWTP)
NPDES Permit No. PA0034029
North Whitehall Township, Lehigh County

Dear Andrew Moore:

A review of Lehigh County Authority’s Discharge Monitoring Reports (“DMRs”) has indicated a pattern of effluent violations with respect to the limitations set forth in NPDES Permit No. PA0034029. The effluent violations are as follows:

<u>Monitoring Period</u>	<u>Parameter</u>	<u>Permit Limit</u>	<u>Reported Value</u>	<u>Concentration Unit</u>
April 2024	Ammonia-Nitrogen <i>Average Monthly</i>	1.1	3.2	lbs/day
	Total Nitrogen <i>Average Monthly</i>	5.4	6.0	lbs/day
May 2024	Ammonia-Nitrogen <i>Average Monthly</i>	0.36	3.9	lbs/day
	Total Nitrogen <i>Average Monthly</i>	5.4	6.4	lbs/day
	CBOD ₅ <i>Weekly Average</i>	4.4	11.7	lbs/day
	Ammonia-Nitrogen <i>Average Monthly</i>	3.0	12.4	mg/L
June 2024	CBOD ₅ <i>Weekly Average</i>	15.0	44.0	mg/L
	Ammonia-Nitrogen <i>Average Monthly</i>	0.36	1.8	lbs/day
	Ammonia-Nitrogen <i>Average Monthly</i>	3.0	6.2	mg/L
	Fecal Coliform <i>Instantaneous Maximum</i>	1,000	1,553	No./100 ml
July 2024	Fecal Coliform <i>Instantaneous Maximum</i>	1,000	1,733	No./100 ml

August 2024	Ammonia-Nitrogen	0.36	2.9	lbs/day	
	<i>Average Monthly</i>				
	Dissolved Oxygen	<6.0	5.91	Mg/L	
	<i>Instantaneous Minimum</i>				
	Ammonia-Nitrogen	3.0	9.8	mg/L	
	<i>Average Monthly</i>				
September 2024	Fecal Coliform	200	>44	No./100 ml	
	<i>Geometric Mean</i>				
	Fecal Coliform	1000	>2420	No./100 ml	
	<i>Instantaneous Maximum</i>				
	Ammonia-Nitrogen	0.36	5.9	lbs/day	
	<i>Average Monthly</i>				
October 2024	Ammonia-Nitrogen	3.0	19.9	mg/L	
	<i>Average Monthly</i>				
	Fecal Coliform	200	219	No./100 ml	
	<i>Geometric Mean</i>				
	Fecal Coliform	1000	3780	No./100 ml	
	<i>Instantaneous Maximum</i>				
November 2024	CBOD ₅	15.0	17.0	mg/L	
	<i>Weekly Average</i>				
	CBOD ₅	2.9	4.9	lbs/day	
	<i>Average Monthly</i>				
	CBOD ₅	4.4	5.4	lbs/day	
	<i>Weekly Average</i>				
December 2024	CBOD ₅	10.0	15.6	mg/L	
	<i>Average Monthly</i>				
	CBOD ₅	15.0	17.0	mg/L	
	<i>Weekly Average</i>				
	Ammonia-Nitrogen	0.36	1.6	lbs/day	
	<i>Average Monthly</i>				
February 2025	Total Phosphorus	0.57	0.7	lbs/day	
	<i>Average Monthly</i>				
	Ammonia-Nitrogen	3.0	5.2	mg/L	
	<i>Average Monthly</i>				
	Ammonia-Nitrogen	1.1	4.0	lbs/day	
	<i>Average Monthly</i>				
March 2025	Ammonia-Nitrogen	9.0	12.4	mg/L	
	<i>Average Monthly</i>				
	Total Nitrogen	5.4	9.2	lbs/day	
	<i>Average Monthly</i>				
	Total Nitrogen	5.4	6.6	lbs/day	
	<i>Average Monthly</i>				
February 2025	Nitrate as N	4.5	4.8	lbs/day	
	<i>Average Monthly</i>				
	CBOD ₅	8.8	9.5	lbs/day	
	<i>Weekly Average</i>				
	CBOD ₅	30.0	31.0	mg/L	
	<i>Weekly Average</i>				
February 2025	Total Phosphorus	0.57	0.6	lbs/day	
	<i>Average Monthly</i>				
	March 2025	Total Phosphorus	0.57	1.13	lbs/day
		<i>Average Monthly</i>			
		Fecal Coliform	2000	>246	No./100 ml
		<i>Geometric Mean</i>			
Fecal Coliform		10,000	>12,098	No./100 ml	
<i>Instantaneous Maximum</i>					
March 2025	Total Zinc	0.151	0.157	mg/L	

		<i>Daily Maximum</i>		
May 2025	Total Nitrogen	5.4	6.8	lbs/day
	<i>Average Monthly</i>			
	Ammonia-Nitrogen	0.36	2.6	lbs/day
	<i>Average Monthly</i>			
	Ammonia-Nitrogen	3.0	7.7	mg/L
	<i>Average Monthly</i>			
	TSS	4.4	5.8	lbs/day
	<i>Weekly Average</i>			
	TSS	15.0	18.0	mg/L
	<i>Weekly Average</i>			
	Fecal Coliform	1000	8665	No./100 ml
	<i>Instantaneous Maximum</i>			
June 2025	Ammonia-Nitrogen	0.36	3.8	lbs/day
	<i>Average Monthly</i>			
	Ammonia-Nitrogen	3.0	12.6	mg/L
	<i>Average Monthly</i>			
	Total Nitrogen	5.4	6.7	lbs/day
	<i>Average Monthly</i>			
September 2025	Total Nitrogen	5.4	5.6	lbs/day
	<i>Average Monthly</i>			
	Nitrate as N	4.5	4.6	lbs/day
	<i>Average Monthly</i>			

NPDES Permit No. PA0034029, Part A.III.B.4. states, in relevant part, DMRs must be received by the Department within 28 days following the end of each monitoring period. The following DMR was received late:

<u>Monitoring Period</u>	<u>Date Due</u>	<u>Date Received</u>
November 2024	December 28, 2024	December 29, 2024

The Department previously sent Lehigh County Authority Notices of Violation on December 9, 2021, December 13, 2022 and May 9, 2024, for similar violations.

Please be advised that failure to comply with the terms and conditions of your NPDES Permit is a violation of said Permit and the Clean Streams Law of Pennsylvania, Act of June 22, 1937, P.L. 1987, as amended, 35 P.S. Section 691.1 et seq. (“The Clean Streams Law”) and subjects Lehigh County Authority to appropriate enforcement action including, but not limited to, civil penalty assessment.

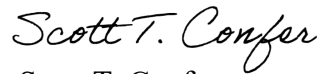
Due to the recurrent nature of the violations and to discuss their resolutions further, the Department has scheduled an enforcement conference for **Wednesday, March 18, 2026 at 10:00 a.m.** in the Department’s Northeast Regional Office, 2 Public Square, Wilkes-Barre, PA. **The Department requests that you personally attend this meeting along with your certified operator and anyone else you deem necessary.** Please come to this meeting prepared to discuss the cause of these violations, the steps that have been taken to correct them, and a schedule of compliance. **The Department requests that you contact Ms. Morgan Romanowski, Environmental Trainee, at moromanows@pa.gov, on or before March 6, 2026, to confirm your attendance** and inform the Department who will be attending the meeting in addition to yourself.

Please confirm receipt of this Notice by sending an email to scconfer@pa.gov

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

If you have any questions concerning this correspondence, please contact me at 610.861.2135.

Sincerely,

A handwritten signature in cursive script that reads "Scott T. Confer".

Scott T. Confer
Water Quality Specialist
Clean Water Program

cc: North Whitehall Township

YTD Total Incidents

19



Employee Related Incidents

12



Vehicle Incidents

7



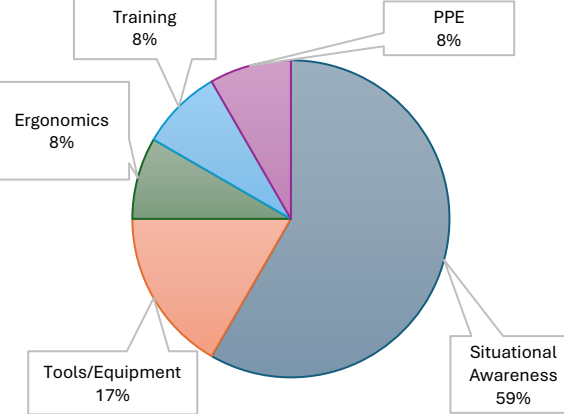
Days Since Last Employee Incident

30

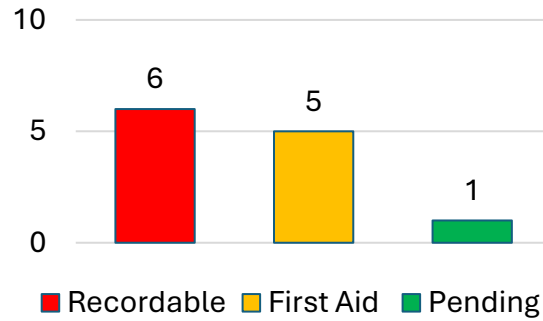


Last Recordable Incident 02-10-2026

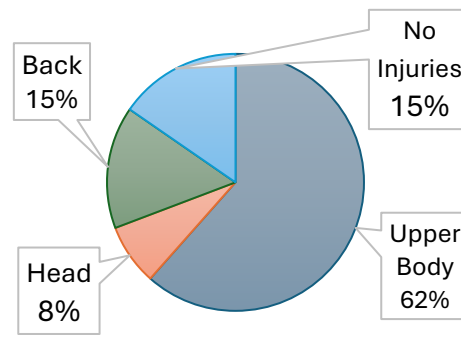
Root Cause



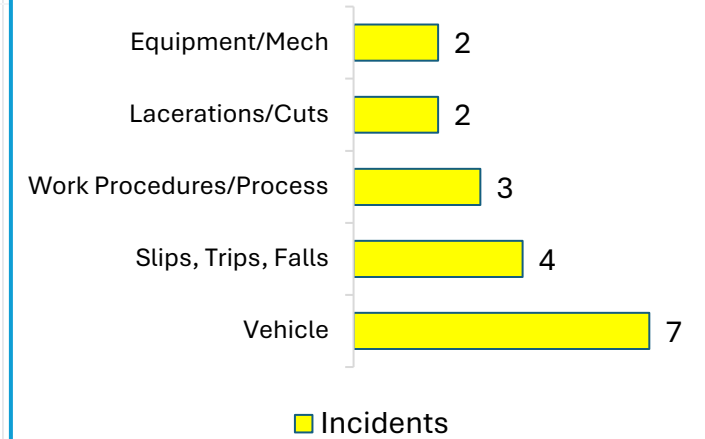
Severity Classification



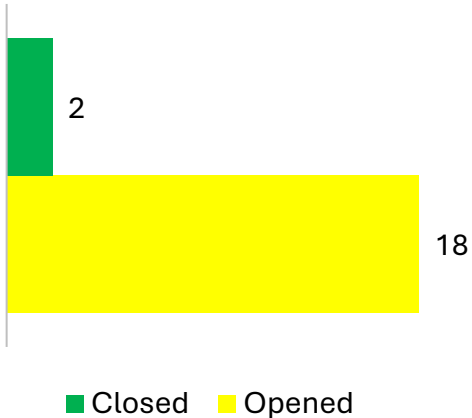
Incident by Body Part



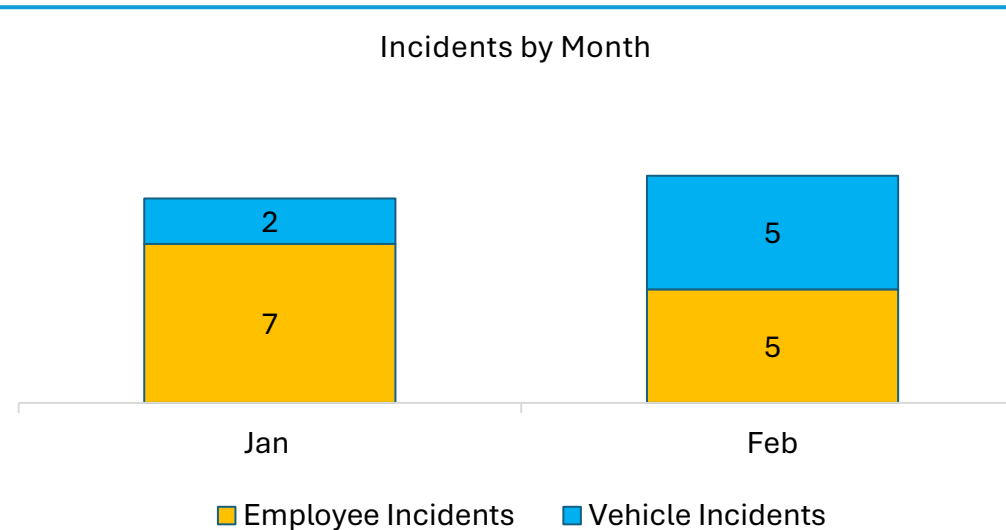
Incident Breakdown by Category



Corrective Actions



Incidents by Month



Strategic Insight

In January and February, **42%** of incidents were related to slip/falls on ice, prompting corrective measures, including revising the standard operating procedure for winter weather to incorporate enhanced salting protocols and identify areas prone to refreezing. This aligns with the new **Hazard ID Focus** initiative.



JANUARY INCIDENT REPORT STATUS

Incident Summary overview

Report Date
March 13th, 2026

Incident Month
✓ January

Date	Description	Severity	Root Cause	Corrective Summary
1/8/2026	An employee suffered a fall and laceration when he leaned a closed A-frame ladder against a unit to avoid clearing debris, causing the ladder to slide out during an inspection.	Recordable	Tools/Equipment	<ul style="list-style-type: none"> • Communicate Lesson Learned. • Identify whether future activities can be done without the ladder process.
1/9/2026	An employee sustained a hand injury when a pressurized flow-testing adapter blew off a hydrant during an unsafe attempt to tighten a leaking connection while the system was active.	First Aid	Training	<ul style="list-style-type: none"> • Consider using cut-resistant gloves when operating hydrants to provide additional protection. • Train employees that a leak under pressure indicates potential mechanical failure. Stop, depressurize, and inspect; do not tighten
1/12/2026	An employee reported an incident of slipping on ice that had formed as a result of discarded water samples.	Lost Time	Situational Awareness	<ul style="list-style-type: none"> • Update SOP to state that all sampling processes must return to the original area after completed. • Identify refreezing locations for signage and ice melt as part of the Snow Management Program.
1/13/2026	An employee sustained a hand injury when a seized valve suddenly released during a high-torque manual turn, causing their hand to strike adjacent piping.	First Aid	Tools/Equipment	<ul style="list-style-type: none"> • Assess the types of tools used to deactivate an corp. • Analyze the use of cut-resistant materials for maintenance tasks.
1/14/2026	An employee sustained a finger laceration when a manual wrench slipped from a megalug bolt, causing their hand to strike the sharp edge of a pipe flange.	Recordable	PPE	<ul style="list-style-type: none"> • Analyze the use of cut-resistant materials for maintenance tasks.
1/19/2026	An employee was struck by a backhoe bucket and knocked into an excavation hole due to a communication breakdown and "blind spot" entry.	Recordable	Situational Awareness	<ul style="list-style-type: none"> • Implementing the HALO option on all heavy equipment to provide visual aids that address operators' blind spots.
1/26/2026	An employee sustained a fall onto their back and elbow after slipping on an undetected ice patch while walking between buildings to coordinate a truck swap.	First Aid	Situational Awareness	<ul style="list-style-type: none"> • As part of winter weather preparedness, which involves communicating, performing routine refreeze assessments, identifying snow pile locations, and undertaking related tasks.



FEBRUARY INCIDENT REPORT STATUS

Incident Summary overview

Report Date
March 13th, 2026

Incident Month
 February

Date	Description	Severity	Root Cause	Corrective Summary
2/3/2026	An employee sustained a forceful fall and head strike after misidentifying a patch of black ice as dry pavement while attempting to maneuver around a known hazard at a water main break.	Lost Time	Situational Awareness	<ul style="list-style-type: none"> • Raise awareness of winter conditions, evaluate the suitability of snow cleats for field service employees, deliver winter safety training on hazards such as black ice and proper walking methods, and equip vehicles with ice melt.
2/5/2026	An employee sustained a shoulder injury when they slipped on black ice while exiting a vehicle and had their arm jerked by the seat assembly.	First Aid	Situational Awareness	<ul style="list-style-type: none"> • Increase awareness of winter conditions and provide employees with training to develop skills in navigating ice, identifying black ice, and understanding winter-related concerns.
2/9/2026	An employee suffered a lower back strain while using a sledgehammer to break free a seized manhole lid during a sewer backup response.	First Aid	Ergonomics	<ul style="list-style-type: none"> • Communicate Lesson Learned. • Identify alternative tool options, such as mechanical leverage or chemical loosening agents like penetrating oil, rather than persisting with manual force.
2/10/2026	An employee sustained a finger laceration when their hand was pinned against a catwalk support after a valve key, used improperly to pry ice, suddenly broke through.	Recordable	Situational Awareness	<ul style="list-style-type: none"> • Develop a formal procedure for clearing ice from equipment. • Analyze the use of cut-resistant materials for maintenance tasks.
2/12/2026	An employee sustained a slip-and-fall injury on accumulated ice while moving to assist with backfilling an excavation, highlighting a failure to remediate freezing hazards in traffic work zones.	Pending	Situational Awareness	<ul style="list-style-type: none"> • Raise awareness of winter conditions, evaluate the suitability of snow cleats for field service employees, deliver winter safety training on hazards such as black ice and proper walking methods, and equip vehicles with ice melt.



VEHICLE INCIDENT REPORT STATUS

2026 YTD

Report Date
March 13th, 2026

Incident Month
YTD

DATE	CATEGORY	DESCRIPTION
01/20/2026	Vehicle Incident	A stationary LCA vehicle's mirror was damaged when a passing third-party flatbed truck misjudged its load clearance and clipped the unit.
01/23/2026	Vehicle Incident	A third party unsafely reversed out of a gas station into the passenger side of the stationary LCA vehicle.
2/6/2026	Vehicle Incident	An employee damaged the loader's block heater plug by driving away while still tethered.
2/9/2026	Vehicle Incident	A third party unsafely reversed out of a gas station into the passenger side of the stationary LCA vehicle.
2/24/2026	Vehicle Incident	An unsecured road saw fell from a vehicle, striking and forcing open a tailgate that lacked its safety pin.
2/25/2026	Vehicle Incident	An employee exiting East Penn Storage caused a preventable collision by backing into a keypad pedestal.
2/26/2026	Vehicle Incident	An employee hit a parked car but didn't report it, mistaking the sound for falling ice.