

**LEHIGH COUNTY AUTHORITY
FINANCIAL STATEMENTS
APRIL 2026**

**LEHIGH COUNTY AUTHORITY
YTD SUMMARY SCORESHEET
APRIL 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>14</u>	<u>14</u>	<u>14</u>

LEHIGH COUNTY AUTHORITY
 FINANCIAL STATEMENTS - SUMMARY
 For the Period Ended April 30, 2026 (as of 05-11-26)

	Consolidated Financial Statements														
	Month					Year To Date					FULL YEAR				
	Actual	Q2 FC	Prior Year	FC Var	PY Var	Actual	Q2 FC	Prior Year	FC Var	PY Var	Q2 FC	Budget	Prior Year	Bud Var	PY Var
Income Statement															
Suburban Water	679,855	365,423	(574,567)	314,432	1,254,421	1,862,496	1,548,064	61,380	314,432	1,801,116	3,451,232	2,347,736	3,939,465	1,103,496	(488,233)
Suburban Wastewater	705,226	(507,935)	(286,778)	1,213,161	992,005	473,008	(740,153)	(860,306)	1,213,161	1,333,314	(687,327)	(2,614,647)	1,071,188	1,927,320	(1,758,514)
City Division	3,051,471	1,692,408	2,259,313	1,359,063	792,158	9,816,729	8,457,666	7,009,732	1,359,063	2,806,997	18,998,664	15,540,641	8,245,912	3,458,023	10,752,752
Total LCA	4,436,552	1,549,896	1,397,968	2,886,656	3,038,584	12,152,233	9,265,577	6,210,806	2,886,656	5,941,427	21,762,570	15,273,730	13,256,564	6,488,839	8,506,005
Cash Flow Statement															
Suburban Water	(7,812)	(626,381)	(226,823)	618,569	219,012	2,769,576	2,151,006	(933,801)	618,569	3,703,376	(603,183)	(1,601,692)	459,897	998,509	(1,063,080)
Suburban Wastewater	43,430	(732,331)	611,307	775,761	(567,877)	876,278	100,517	6,020,792	775,761	(5,144,514)	(3,556,490)	(4,169,801)	5,036,200	613,312	(8,592,690)
City Division	884,756	(476,936)	1,133,159	1,361,693	(248,402)	2,058,656	10,304	6,028,432	2,048,352	(3,969,776)	(13,393,566)	(16,308,098)	5,347,715	2,914,532	(18,741,281)
Total LCA	920,374	(1,835,649)	1,517,642	2,756,023	(597,268)	5,704,510	2,261,827	11,115,424	3,442,682	(5,410,914)	(17,553,239)	(22,079,591)	10,843,812	4,526,353	(28,397,050)
Debt Service Coverage Ratio															
Suburban Water	3.97	2.97	0.18	1.00	3.79	3.20	2.95	1.51	0.25	1.69	2.65	2.36	2.51	0.30	0.15
Suburban Wastewater	7.38	3.10	4.50	4.27	2.87	4.14	3.07	5.44	1.07	(1.29)	2.44	2.16	6.89	0.28	(4.45)
City Division	3.49	2.69	2.51	0.80	0.97	3.00	2.78	2.48	0.22	0.52	2.38	2.19	2.63	0.19	(0.25)

LEHIGH COUNTY AUTHORITY
CONSOLIDATED FINANCIAL STATEMENTS
For the Period Ended April 30, 2026 (as of 05-11-26)

	Consolidated Financial Statements															
	Month				Year To Date				Q2 FULL YEAR FORECAST				Full Year Budget			
	Sub W	Sub WW	City	LCA	Sub W	Sub WW	City	LCA	Sub W	Sub WW	City	LCA	Sub W	Sub WW	City	LCA
STATEMENTS OF ACTIVITIES																
Operating Revenues:																
User Charges	1,780,051	2,292,166	5,239,957	9,312,174	6,277,030	6,994,204	21,490,123	34,761,357	19,786,206	20,587,250	65,351,113	105,724,569	19,690,755	20,962,747	65,371,290	106,024,792
Connection & System Charges	32,727	36,150	1,332,601	1,401,477	290,927	172,174	5,239,784	5,702,886	929,159	1,470,580	5,597,530	7,997,270	945,615	1,694,206	1,964,250	4,604,071
Other Miscellaneous Revenues	3,015	-	2,865	5,880	10,950	75	20,795	31,820	187,238	2,471	57,188	246,897	179,521	2,683	52,905	235,109
Total Operating Revenues	1,815,793	2,328,316	6,575,423	10,719,531	6,578,907	7,166,453	26,750,702	40,496,062	20,902,603	22,060,300	71,005,832	113,968,736	20,815,891	22,659,636	67,388,445	110,863,972
Operating Expenses:																
Personnel	185,801	54,300	950,946	1,191,046	897,668	212,389	5,708,170	6,818,227	4,388,465	2,261,556	15,774,757	22,424,778	4,706,501	2,536,754	14,720,011	21,963,265
Shared Services - General & Administrative	43,955	11,578	216,447	271,980	193,665	39,872	1,174,765	1,408,303	829,148	442,980	3,462,963	4,735,051	1,190,446	643,627	3,274,507	5,108,579
Utilities	58,516	27,111	268,963	354,590	232,177	105,906	806,906	1,144,989	566,143	316,745	2,064,167	2,947,055	603,704	370,859	2,143,389	3,117,952
Materials and Supplies	56,832	14,584	134,153	205,569	253,401	78,759	837,531	1,169,691	1,174,466	571,816	3,738,813	5,485,095	1,305,647	657,698	3,924,700	5,888,045
Miscellaneous Services	454,955	526,436	86,578	1,067,969	1,825,094	2,259,431	873,677	4,958,202	5,818,432	7,819,087	3,486,231	17,123,749	5,835,758	8,030,000	3,170,615	17,036,373
Treatment and Transportation	-	400,000	-	400,000	-	1,614,598	-	1,614,598	-	5,529,110	12,000	5,541,110	-	5,752,683	12,000	5,764,683
Depreciation and Amortization	351,842	583,014	603,258	1,538,114	1,407,369	2,332,055	2,413,031	6,152,454	4,186,782	5,740,480	7,453,023	17,380,285	4,175,007	7,143,176	7,308,409	18,626,592
Major Maintenance Expenses	-	-	2,500	2,500	-	-	2,500	2,500	-	-	4,100,000	4,100,000	-	-	4,100,000	4,100,000
Other Miscellaneous	-	-	-	-	2,750	1,254	-	4,004	204,233	23,907	-	228,140	201,483	22,653	-	224,136
Total Operating Expenses	1,151,901	1,617,022	2,262,845	5,031,768	4,812,125	6,644,262	11,816,579	23,272,966	17,167,669	22,705,680	40,091,953	79,965,303	18,018,545	25,157,450	38,653,631	81,829,626
Net Operating Profit	663,892	711,294	4,312,578	5,687,763	1,766,782	522,191	14,934,123	17,223,096	3,734,934	(645,380)	30,913,879	34,003,433	2,797,346	(2,497,814)	28,734,814	29,034,346
Non-Operating Income (Expense)																
Interest Income	91,266	45,541	335,335	472,142	402,751	177,429	1,276,990	1,857,169	969,153	283,812	1,981,356	3,234,321	911,982	204,584	1,432,632	2,549,198
Interest (Expense)	(74,553)	(49,923)	(1,613,348)	(1,737,824)	(298,262)	(200,123)	(6,453,417)	(6,951,810)	(1,244,830)	(264,780)	(20,548,700)	(22,058,310)	(1,361,592)	(176,093)	(21,236,805)	(22,774,490)
Other Miscellaneous	(750)	(1,686)	16,905	14,470	(8,776)	(26,488)	59,034	23,771	(8,026)	(60,978)	6,652,129	6,583,126	-	(145,324)	6,610,000	6,464,676
Net Non-Operating Income (Expense)	15,963	(6,067)	(1,261,107)	(1,251,212)	95,713	(49,183)	(5,117,394)	(5,070,863)	(283,702)	(41,947)	(11,915,214)	(12,240,863)	(449,610)	(116,833)	(13,194,173)	(13,760,616)
Net Income (Loss)	679,855	705,226	3,051,471	4,436,552	1,862,496	473,008	9,816,729	12,152,233	3,451,232	(687,327)	18,998,664	21,762,570	2,347,736	(2,614,647)	15,540,641	15,273,730
CASH FLOW STATEMENT																
Cash Flows From Operating Activities																
Operating Revenues	1,815,793	2,328,316	6,575,423	10,719,531	6,578,907	7,166,453	26,750,702	40,496,062	20,902,603	22,060,300	71,005,832	113,968,736	20,815,891	22,659,636	67,388,445	110,863,972
Operating Expenses (ex D&A)	(800,059)	(1,034,008)	(1,657,087)	(3,491,154)	(3,404,756)	(4,312,208)	(9,401,049)	(17,118,012)	(12,980,887)	(16,965,200)	(28,538,931)	(58,485,018)	(13,843,538)	(18,014,274)	(27,245,222)	(59,103,034)
Non-Cash Working Capital Changes	(834,127)	(1,006,195)	(1,203,915)	(3,044,237)	191,737	(1,164,219)	(5,228,239)	(6,200,721)	0	0	0	1	0	0	-	1
Net Cash Provided by (Used in) Operating Activities	181,606	288,113	3,714,421	4,184,140	3,365,888	1,690,026	12,121,415	17,177,329	7,921,717	5,095,100	42,466,902	55,483,719	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	(677)	(5,432)	(999)	(7,107)	(2,756)	(22,160)	(4,021)	(28,937)	(1,361,592)	(176,092)	(12,000,000)	(13,537,684)	(1,361,592)	(176,093)	(12,000,000)	(13,537,685)
Principal Payments	(6,566)	(40,125)	(5,307)	(51,998)	(26,214)	(160,066)	(21,201)	(207,482)	(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)	(45,557)	(6,306)	(59,105)	(28,970)	(182,226)	(25,223)	(236,419)	(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)	-	-	16,905	16,905	-	-	59,034	59,034	-	-	6,652,129	6,652,129	-	-	6,610,000	6,610,000
Capital Expenditures, net	(272,692)	(242,982)	(3,175,600)	(3,691,273)	(961,317)	(1,031,462)	(10,797,082)	(12,789,862)	(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	(272,692)	(242,982)	(3,158,695)	(3,674,368)	(961,317)	(1,031,462)	(10,738,048)	(12,730,828)	(6,140,000)	(6,697,500)	(44,039,871)	(56,877,371)	(6,140,000)	(6,697,500)	(44,082,000)	(56,919,500)
Cash Flows From Investing Activities																
Investments Converting To Cash	-	-	-	-	245,000	494,000	-	739,000	-	-	-	-	-	-	-	-
Purchased Investments	-	-	-	-	(245,000)	(245,000)	-	(490,000)	-	-	-	-	-	-	-	-
Interest Income	90,516	43,855	335,335	469,707	393,975	150,941	1,276,990	1,821,905	961,127	222,834	1,981,356	3,165,317	911,982	59,260	1,432,632	2,403,874
Net Cash Provided By (Used In) Investing Activities	90,516	43,855	335,335	469,707	393,975	399,941	1,276,990	2,070,905	961,127	222,834	1,981,356	3,165,317	911,982	59,260	1,432,632	2,403,874
FUND NET CASH FLOWS	(7,812)	43,430	884,756	920,374	2,769,576	876,278	2,635,133	6,280,987	(603,183)	(3,556,490)	(12,010,075)	(16,169,748)	(1,601,692)	(4,169,801)	(14,924,607)	(20,696,100)
DEBT SERVICE RATIO																
Debt Service Ratio (Indenture Based)																
Total Operating Revenues	1,780,051	2,292,166	5,239,957	9,312,174	6,277,030	6,994,204	21,490,123	34,761,357	19,786,206	20,587,250	65,351,113	105,724,569	19,690,755	20,962,747	65,371,290	106,024,792
Total Operating Expenses (Cash Based)	(800,059)	(1,034,008)	(1,657,087)	(3,491,154)	(3,404,756)	(4,312,208)	(9,401,049)	(17,118,012)	(12,980,887)	(16,965,200)	(28,538,931)	(58,485,018)	(13,843,538)	(18,014,274)	(27,245,222)	(59,103,034)
Interest Income	90,516	43,855	335,335	469,707	393,975	150,941	1,276,990	1,821,905	961,127	222,834	1,981,356	3,165,317	911,982	59,260	1,432,632	2,403,874
Annual Lease Payment (City)	-	-	-	-	-	(576,477)	(576,477)	(576,477)	-	-	(1,383,491)	(1,383,491)	-	-	(1,383,491)	(1,383,491)
Total Non-Operating Revenues (Expenses)	35,742	36,150	1,335,466	1,407,357	301,877	172,249	5,260,579	5,734,706	1,116,398	1,473,050	5,654,718	8,244,166	1,125,136	1,696,889	1,399,036	4,221,061
Cash Available For Debt Service	1,106,250	1,338,163	5,253,671	7,699,084	3,568,126	3,005,186	18,050,186	24,623,478	8,882,844	5,317,934	43,064,766	57,265,544	7,884,335	4,704,622	39,574,245	52,163,202
Interest Paid	113,466	14,674	1,000,000	1,128,140	453,864	58,697	4,000,000	4,512,561	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	661,478	666,944	2,026,464	3,254,886	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	1,115,342	725,641	6,026,464	7,867,447	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	3.97	7.38	3.49	3.91	3.20	4.14	3.00	3.13	2.65	2.44	2.38	2.43	2.36	2.16	2.19	2.21

LEHIGH COUNTY AUTHORITY
 CASH & INVESTMENT SUMMARY
 For the Period Ended April 30, 2026 (as of 05-11-26)

	Suburban Water				Suburban Wastewater				City Division				Total			
	4/30/2026 Actual	2026 Forecast	2026 Budget	2025 Audited	4/30/2026 Actual	2026 Forecast	2026 Budget	2025 Audited	4/30/2026 Actual	2026 Forecast	2026 Budget	2025 Audited	4/30/2026 Actual	2026 Forecast	2026 Budget	2025 Audited
Cash																
Operating																
Unrestricted	12,201,051	9,246,825	7,282,168	9,858,129	10,153,010	5,721,073	(3,296,486)	9,280,047	54,493,124	41,122,387	24,290,541	54,522,712	76,847,185	56,090,286	28,276,223	73,660,888
Restricted	-	-	-	-	-	-	9,877	-	37,279,687	42,598,715	51,297,497	42,591,958	37,279,687	42,598,715	51,307,374	42,591,958
Total Operating	12,201,051	9,246,825	7,282,168	9,858,129	10,153,010	5,721,073	(3,286,608)	9,280,047	91,772,812	83,721,103	75,588,038	97,114,670	114,126,873	98,689,001	79,583,597	116,252,846
Capital																
Unrestricted	319,718	319,718	319,718	319,718	2,107,366	2,107,366	5,955,385	2,107,366	3,022,601	3,022,601	3,022,601	3,022,601	5,449,685	5,449,685	9,297,704	5,449,685
Restricted	-	-	-	-	361,950	361,119	338,360	358,637	7,500,035	7,500,035	7,500,035	7,500,035	7,861,986	7,861,155	7,838,396	7,858,673
Total Capital	319,718	319,718	319,718	319,718	2,469,316	2,468,486	6,293,745	2,466,004	10,522,636	10,522,636	10,522,636	10,522,636	13,311,671	13,310,840	17,136,099	13,308,358
Other Restricted																
Debt Reserves	2,083,356	1,664,828	1,658,337	1,656,708	-	-	-	-	41,082,833	33,684,821	31,800,765	33,684,821	43,166,189	35,349,649	33,459,102	35,341,529
Escrow - Developer Deposits	236,694	236,689	260,682	236,689	7,764	7,764	7,764	7,764	46,491	46,490	3,403	46,490	290,949	290,944	271,849	290,944
Total Other Restricted	2,320,051	1,901,517	1,919,019	1,893,397	7,764	7,764	7,764	7,764	41,129,324	33,731,311	31,804,167	33,731,311	43,457,139	35,640,592	33,730,951	35,632,472
Total Cash	14,840,820	11,468,060	9,520,905	12,071,244	12,630,090	8,197,323	3,014,900	11,753,814	143,424,772	127,975,050	117,914,841	141,368,618	170,895,682	147,640,434	130,450,647	165,193,676
Investments																
Operating																
Unrestricted	3,152,937	2,148,223	1,846,053	3,148,223	7,016,817	7,247,305	7,278,350	7,247,305	-	-	-	-	10,169,754	9,395,528	9,124,403	10,395,528
Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating	3,152,937	2,148,223	1,846,053	3,148,223	7,016,817	7,247,305	7,278,350	7,247,305	-	-	-	-	10,169,754	9,395,528	9,124,403	10,395,528
Capital																
Unrestricted	-	-	1,000,000	-	-	-	-	-	-	-	-	-	-	-	1,000,000	-
Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital	-	-	1,000,000	-	-	-	-	-	-	-	-	-	-	-	1,000,000	-
Other Restricted																
Debt Reserves	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Escrow	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Investments	3,152,937	2,148,223	2,846,053	3,148,223	7,016,817	7,247,305	7,278,350	7,247,305	-	-	-	-	10,169,754	9,395,528	10,124,403	10,395,528
Total Cash and Investments	17,993,757	13,616,283	12,366,957	15,219,467	19,646,907	15,444,628	10,293,250	19,001,119	143,424,772	127,975,050	117,914,841	141,368,618	181,065,436	157,035,961	140,575,049	175,589,204
Summary																
Cash																
Unrestricted	12,520,769	9,566,543	7,601,885	10,177,847	12,260,376	7,828,439	2,658,899	11,387,413	57,515,725	44,144,988	27,313,142	57,545,313	82,296,870	61,539,971	37,573,926	79,110,573
Restricted	2,320,051	1,901,517	1,919,019	1,893,397	369,714	368,883	356,001	366,401	85,909,047	83,830,052	90,601,699	83,823,305	88,598,812	86,100,463	92,876,720	86,083,103
Total Cash	14,840,820	11,468,060	9,520,905	12,071,244	12,630,090	8,197,323	3,014,900	11,753,814	143,424,772	127,975,050	117,914,841	141,368,618	170,895,682	147,640,434	130,450,647	165,193,676
Investments																
Unrestricted	3,152,937	2,148,223	2,846,053	3,148,223	7,016,817	7,247,305	7,278,350	7,247,305	-	-	-	-	10,169,754	9,395,528	10,124,403	10,395,528
Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Investments	3,152,937	2,148,223	2,846,053	3,148,223	7,016,817	7,247,305	7,278,350	7,247,305	-	-	-	-	10,169,754	9,395,528	10,124,403	10,395,528
Total Cash and Investments	17,993,757	13,616,283	12,366,957	15,219,467	19,646,907	15,444,628	10,293,250	19,001,119	143,424,772	127,975,050	117,914,841	141,368,618	181,065,436	157,035,961	140,575,049	175,589,204

LEHIGH COUNTY AUTHORITY
 FINANCIAL STATEMENTS - SUBURBAN WATER
 For the Period Ended April 30, 2026 (as of 05-11-26)

STATEMENTS OF ACTIVITIES	Suburban - Water														
	Month					Year To Date					Full Year				
	Actual	Q2 FC	Prior Year	FC Var	PY Var	Actual	Q2 FC	Prior Year	FC Var	PY Var	Q2 FC	Budget	Prior Year	Bud Var	PY Var
Operating Revenues:															
User Charges	1,780,051	1,717,810	1,571,701	62,241	208,350	6,277,030	6,214,789	5,868,605	62,241	408,425	19,786,206	19,690,755	17,871,872	95,451	1,914,334
Connection & System Charges	32,727	21,961	22,606	10,765	10,121	290,927	280,162	241,362	10,765	49,565	929,159	945,615	1,181,639	(16,456)	(252,480)
Other Miscellaneous Revenues	3,015	97	2,700	2,918	315	10,950	8,032	9,010	2,918	1,940	187,238	179,521	214,574	7,717	(27,336)
Total Operating Revenues	1,815,793	1,739,869	1,597,007	75,924	218,786	6,578,907	6,502,983	6,118,977	75,924	459,930	20,902,603	20,815,891	19,268,085	86,712	1,634,518
Operating Expenses:															
Personnel	185,801	327,854	234,075	142,053	48,275	897,668	1,039,721	1,683,350	142,053	785,882	4,388,465	4,706,501	3,360,265	318,036	(1,028,200)
Shared Services - General & Administrative	43,955	24,082	14,150	(19,872)	(29,804)	193,665	173,793	314,407	(19,872)	120,742	829,148	1,190,446	699,479	361,298	(129,669)
Utilities	58,516	107,154	100,209	48,638	41,693	232,177	280,815	294,044	48,638	61,866	566,143	603,704	545,690	37,561	(20,453)
Materials and Supplies	56,832	86,142	44,729	29,310	(12,103)	253,401	282,712	213,822	29,310	(39,580)	1,174,466	1,305,647	667,373	131,181	(507,093)
Miscellaneous Services	454,955	452,544	1,221,863	(2,411)	766,908	1,825,094	1,822,683	2,130,230	(2,411)	305,136	5,818,432	5,835,758	5,836,482	17,326	18,050
Treatment and Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and Amortization	351,842	347,917	299,834	(3,925)	(52,008)	1,407,369	1,403,444	1,199,336	(3,925)	(208,032)	4,186,782	4,175,007	4,078,602	(11,775)	(110,180)
Major Maintenance Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	2,750	2,750	-	-	(2,750)	204,233	201,483	457,836	(2,750)	253,603
Total Operating Expenses	1,151,901	1,345,694	1,914,861	193,793	762,960	4,812,125	5,005,918	5,835,189	193,793	1,023,064	17,167,669	18,018,545	15,643,726	850,876	(1,523,943)
Net Operating Profit	663,892	394,175	(317,854)	269,717	981,746	1,766,782	1,497,066	283,788	269,717	1,482,994	3,734,934	2,797,346	3,624,359	937,588	110,575
Non-Operating Income (Expense)															
Interest Income	91,266	84,727	73,810	6,538	17,456	402,751	396,212	358,119	6,538	44,632	969,153	911,982	873,149	57,171	96,004
Interest (Expense)	(74,553)	(113,480)	(329,484)	38,926	254,931	(298,262)	(337,188)	(575,333)	38,926	277,072	(1,244,830)	(1,361,592)	(1,117,743)	116,762	(127,087)
Other Miscellaneous	(750)	-	(1,038)	(750)	289	(8,776)	(8,026)	(5,194)	(750)	(3,582)	(8,026)	-	559,700	(8,026)	(567,725)
Net Non-Operating Income (Expense)	15,963	(28,752)	(256,713)	44,715	272,676	95,713	50,998	(222,409)	44,715	318,122	(283,702)	(449,610)	315,106	165,908	(598,808)
Net Income (Loss)	679,855	365,423	(574,567)	314,432	1,254,421	1,862,496	1,548,064	61,380	314,432	1,801,116	3,451,232	2,347,736	3,939,465	1,103,496	(488,233)

CASH FLOW STATEMENT

Cash Flows From Operating Activities

Operating Revenues	1,815,793	1,739,869	1,597,007	75,924	218,786	6,578,907	6,502,983	6,118,977	75,924	459,930	20,902,603	20,815,891	19,268,085	86,712	1,634,518
Operating Expenses (ex D&A)	(800,059)	(997,777)	(1,615,027)	197,718	814,968	(3,404,756)	(3,602,474)	(4,635,853)	197,718	1,231,097	(12,980,887)	(13,843,538)	(11,567,124)	862,651	(1,413,763)
Non-Cash Working Capital Changes	(834,127)	(778,348)	597,278	(55,780)	(1,431,406)	191,737	191,737	(245,509)	0	437,246	0	0	201,218	0	(201,217)
Net Cash Provided by (Used in) Operating Activities	181,606	(36,255)	579,258	217,862	(397,652)	3,365,888	3,092,246	1,237,616	273,642	2,128,272	7,921,717	6,972,353	7,902,179	949,364	19,538
Cash Flows From Financing Activities															
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds New Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Payments	(677)	(101,108)	(248,326)	(100,432)	(247,649)	(2,756)	(109,727)	(250,699)	(106,971)	(247,943)	(1,361,592)	(1,361,592)	(1,478,068)	-	(116,476)
Principal Payments	(6,566)	(301,806)	(6,566)	(295,240)	-	(26,214)	(327,532)	(25,919)	(301,318)	295	(1,984,435)	(1,984,435)	(2,167,856)	0	(183,421)
Net Cash Provided by (Used in) Financing Activities	(7,243)	(402,914)	(254,892)	395,672	247,649	(28,970)	(437,258)	(276,619)	408,288	247,648	(3,346,027)	(3,346,027)	(3,645,924)	-	299,897
Cash Flows from Capital and Related Activities															
Non-Operating Income (Expenses)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditures, net	(272,692)	(271,938)	(623,962)	753	(351,270)	(961,317)	(892,168)	(1,989,723)	69,150	(1,028,405)	(6,140,000)	(6,140,000)	(5,260,206)	(0)	879,794
Net Cash Provided By (Used In) Capital and Related Activities	(272,692)	(271,938)	(623,962)	(753)	351,270	(961,317)	(892,168)	(1,989,723)	(69,150)	1,028,405	(6,140,000)	(6,140,000)	(5,260,206)	-	(879,794)
Cash Flows From Investing Activities															
Investments Converting To Cash	-	-	245,000	-	(245,000)	245,000	-	734,000	245,000	(489,000)	-	-	1,223,000	-	(1,223,000)
Purchased Investments	-	-	(245,000)	-	245,000	(245,000)	(992,000)	(245,000)	(245,000)	747,000	-	-	(1,192,000)	-	1,192,000
Interest Income	90,516	84,727	72,772	5,789	17,744	393,975	388,186	352,925	5,789	41,050	961,127	911,982	1,432,848	49,145	(471,721)
Net Cash Provided By (Used In) Investing Activities	90,516	84,727	72,772	5,789	17,744	393,975	388,186	94,925	5,789	299,050	961,127	911,982	1,463,848	49,145	(502,721)
FUND NET CASH FLOWS	(7,812)	(626,381)	(226,823)	618,569	219,012	2,769,576	2,151,006	(933,801)	618,569	3,703,376	(603,183)	(1,601,692)	458,897	998,509	(1,063,080)

DEBT SERVICE RATIO

Debt Service Ratio (Indenture Based)

User Charges	1,780,051	1,717,810	1,571,701	62,241	208,350	6,277,030	6,214,789	5,868,605	62,241	408,425	19,786,206	19,690,755	17,871,872	95,451	1,914,334
Operating Expenses (Cash Based)	(800,059)	(997,777)	(1,615,027)	197,718	814,968	(3,404,756)	(3,602,474)	(4,635,853)	197,718	1,231,097	(12,980,887)	(13,843,538)	(11,567,124)	862,651	(1,413,763)
Interest Income	90,516	84,727	72,772	5,789	17,744	393,975	388,186	352,925	5,789	41,050	961,127	911,982	1,432,848	49,145	(471,721)
Annual Lease Payment (City)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Operating Revenues (Expenses)	35,742	22,059	25,306	13,683	10,436	301,877	288,194	250,372	13,683	51,505	1,116,398	1,125,136	1,396,214	(8,738)	(279,816)
Cash Available For Debt Service	1,106,250	826,820	54,752	279,430	1,051,498	3,568,126	3,288,696	1,836,050	279,430	1,732,077	8,882,844	7,884,335	9,133,809	998,509	(250,966)
Debt Service															
Interest Paid (Pro-rated)	113,466	113,466	123,172	-	(9,706)	453,864	453,864	492,689	-	(38,825)	1,361,592	1,361,592	1,478,068	-	(116,476)
Debt Retirement (Principal Payments) (Pro-rated)	165,370	165,370	180,655	-	(15,285)	661,478	661,478	722,619	-	(61,140)	1,984,435	1,984,435	2,167,856	-	(183,421)
Total Debt Service	278,836	278,836	303,827	-	(24,991)	1,115,342	1,115,342	1,215,308	-	(99,966)	3,346,027	3,346,027	3,645,924	-	(299,897)
Debt Service Ratio	3.97	2.97	0.18	1.00	3.79	3.20	2.95	1.51	0.25	1.69	2.65	2.36	2.51	0.30	0.15

LEHIGH COUNTY AUTHORITY
VARIANCE ANALYSIS - YTD
For the Period Ended April 30, 2026 (as of 05-11-26)

STATEMENTS OF ACTIVITIES

Operating Revenues:

User Charges
Connection & System Charges
Other Miscellaneous Revenues

Total Operating Revenues

Operating Expenses:

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

Total Operating Expenses

Net Operating Profit

Non-Operating Income (Expense)

Interest Income
Interest (Expense)
Other Miscellaneous

Net Non-Operating Income (Expense)

Net Income (Loss)

Suburban - Water				
	Actual	Q2 FC	FC Var	Comments
Operating Revenues:				
User Charges	6,277,030	6,214,789	62,241	
Connection & System Charges	290,927	280,162	10,765	
Other Miscellaneous Revenues	10,950	8,032	2,918	
Total Operating Revenues	6,578,907	6,502,983	75,924	Higher user charges along with higher system charges
Operating Expenses:				
Personnel	897,668	1,039,721	142,053	
Shared Services - General & Administrative	193,665	173,793	(19,872)	
Utilities	232,177	280,815	48,638	
Materials and Supplies	253,401	282,712	29,310	
Miscellaneous Services	1,825,094	1,822,683	(2,411)	
Treatment and Transportation	-	-	-	
Depreciation and Amortization	1,407,369	1,403,444	(3,925)	
Major Maintenance Expenses	-	-	-	
Other Miscellaneous	2,750	2,750	-	
Total Operating Expenses	4,812,125	5,005,918	193,793	Lower personnel costs
Net Operating Profit	1,766,782	1,497,066	269,717	Higher operating revenues along with lower operating expenses
Non-Operating Income (Expense)				
Interest Income	402,751	396,212	6,538	
Interest (Expense)	(298,262)	(337,188)	38,926	
Other Miscellaneous	(8,776)	(8,026)	(750)	
Net Non-Operating Income (Expense)	95,713	50,998	44,715	Higher interest income and lower interest expense
Net Income (Loss)	1,862,496	1,548,064	314,432	Higher net operating income aided by favorable financial activity

CASH FLOW STATEMENT

Cash Flows From Operating Activities

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

Net Cash Provided by (Used in) Operating Activities

Cash Flows From Financing Activities

Capital Contributions
Proceeds New Borrowing
Interest Payments
Principal Payments

Net Cash Provided by (Used in) Financing Activities

Cash Flows from Capital and Related Activities

Non-Operating Income (Expenses)
Capital Expenditures, net

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

Cash Flows From Investing Activities

Investments Converting To Cash
Purchased Investments
Interest Income

Net Cash Provided By (Used In) Investing Activities

FUND NET CASH FLOWS

Operating Revenues	6,578,907	6,502,983	75,924	
Operating Expenses (ex D&A)	(3,404,756)	(3,602,474)	197,718	
Non-Cash Working Capital Changes	191,737	191,737	0	
Net Cash Provided by (Used in) Operating Activities	3,365,888	3,092,246	273,642	Higher net operating income
Cash Flows From Financing Activities				
Capital Contributions	-	-	-	
Proceeds New Borrowing	-	-	-	
Interest Payments	(2,756)	(109,727)	106,971	
Principal Payments	(26,214)	(327,532)	301,318	
Net Cash Provided by (Used in) Financing Activities	(28,970)	(437,258)	408,288	Lower debt service payments
Cash Flows from Capital and Related Activities				
Non-Operating Income (Expenses)	-	-	-	
Capital Expenditures, net	(961,317)	(892,168)	(69,150)	
Net Cash Provided by (Used In) Capital and Related Activities	(961,317)	(892,168)	(69,150)	Slightly unfavorable capital spending
Cash Flows From Investing Activities				
Investments Converting To Cash	245,000	-	245,000	
Purchased Investments	(245,000)	-	(245,000)	
Interest Income	393,975	388,186	5,789	
Net Cash Provided By (Used In) Investing Activities	393,975	388,186	5,789	Higher interest income
FUND NET CASH FLOWS	2,769,576	2,151,006	618,569	Higher cash from operations and lower debt service payments

LEHIGH COUNTY AUTHORITY
 FINANCIAL STATEMENTS - SUBURBAN WATER
 For the Period Ended April 30, 2026 (as of 05-11-26)

STATEMENTS OF ACTIVITIES	Suburban - Wastewater														
	Month					Year To Date					Full Year				
	Actual	Q2 FC	Prior Year	FC Var	PY Var	Actual	Q2 FC	Prior Year	FC Var	PY Var	Q2 FC	Budget	Prior Year	Bud Var	PY Var
Operating Revenues:															
User Charges	2,292,166	1,784,684	1,598,720	507,482	693,446	6,994,204	6,486,722	6,202,774	507,482	791,430	20,587,250	20,962,747	18,552,025	(375,497)	2,035,225
Connection & System Charges	36,150	201,140	163,206	(164,991)	(127,056)	172,174	337,165	525,535	(164,991)	(353,361)	1,470,580	1,694,206	1,514,701	(223,626)	(44,121)
Other Miscellaneous Revenues	-	96	(242,485)	(96)	242,485	75	171	41,088	(96)	(41,013)	2,471	2,683	229,859	(212)	(227,368)
Total Operating Revenues	2,328,316	1,985,920	1,519,441	342,396	808,875	7,166,453	6,824,057	6,769,397	342,396	397,056	22,060,300	22,659,636	20,296,584	(599,336)	1,763,716
Operating Expenses:															
Personnel	54,300	127,021	64,161	72,721	9,861	212,389	285,110	586,096	72,721	373,707	2,261,556	2,536,754	1,281,368	275,198	(980,188)
Shared Services - General & Administrative	11,578	5,141	2,001	(6,437)	(9,577)	39,872	33,436	91,108	(6,437)	51,235	442,980	643,627	250,508	200,646	(192,472)
Utilities	27,111	36,700	26,467	9,589	(644)	105,906	115,495	124,755	9,589	18,849	316,745	370,859	271,191	54,114	(45,554)
Materials and Supplies	14,584	29,977	17,769	15,393	3,184	78,759	94,152	93,529	15,393	14,770	571,816	657,698	301,814	85,882	(270,001)
Miscellaneous Services	526,436	736,624	705,413	210,188	178,977	2,259,431	2,469,619	2,604,761	210,188	345,330	7,819,087	8,030,000	7,727,310	210,914	(91,776)
Treatment and Transportation	400,000	479,390	404,470	79,390	4,470	1,614,598	1,693,988	1,771,513	79,390	156,916	5,529,110	5,752,683	5,321,351	223,573	(207,759)
Depreciation and Amortization	583,014	1,050,579	579,763	467,565	(3,251)	2,332,055	2,799,620	2,319,052	467,565	(13,003)	5,740,480	7,143,176	4,940,419	1,402,696	(800,061)
Major Maintenance Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	1,254	1,254	-	-	(1,254)	23,907	22,653	368,594	(1,254)	344,687
Total Operating Expenses	1,617,022	2,465,432	1,800,044	848,410	183,022	6,644,262	7,492,672	7,590,813	848,410	946,551	22,705,680	25,157,450	20,462,555	2,451,770	(2,243,126)
Net Operating Profit	711,294	(479,512)	(280,602)	1,190,806	991,896	522,191	(668,615)	(821,416)	1,190,806	1,343,607	(645,380)	(2,497,814)	(165,971)	1,852,434	(479,409)
Non-Operating Income (Expense)															
Interest Income	45,541	17,083	49,192	28,459	(3,651)	177,429	148,970	185,867	28,459	(8,439)	283,812	204,584	602,122	79,228	(318,311)
Interest (Expense)	(49,923)	(20,296)	(53,993)	(29,627)	4,070	(200,123)	(170,497)	(216,394)	(29,627)	16,271	(264,780)	(176,093)	(357,155)	(88,687)	92,374
Other Miscellaneous	(1,686)	(25,209)	(1,375)	23,524	(311)	(26,488)	(50,012)	(8,362)	23,524	(18,126)	(60,978)	(145,324)	992,191	84,346	(1,053,169)
Net Non-Operating Income (Expense)	(6,067)	(28,423)	(6,176)	22,356	108	(49,183)	(71,538)	(38,889)	22,356	(10,294)	(41,947)	(116,833)	1,237,158	74,886	(1,279,105)
Net Income (Loss)	705,226	(507,935)	(286,778)	1,213,161	992,005	473,008	(740,153)	(860,306)	1,213,161	1,333,314	(687,327)	(2,614,647)	1,071,188	1,927,320	(1,758,514)

CASH FLOW STATEMENT

Cash Flows From Operating Activities	Month					Year To Date					Full Year				
	Actual	Q2 FC	Prior Year	FC Var	PY Var	Actual	Q2 FC	Prior Year	FC Var	PY Var	Q2 FC	Budget	Prior Year	Bud Var	PY Var
Operating Revenues	2,328,316	1,985,920	1,519,441	342,396	808,875	7,166,453	6,824,057	6,769,397	342,396	397,056	22,060,300	22,659,636	20,296,584	(599,336)	1,763,716
Operating Expenses (ex D&A)	(1,034,008)	(1,414,853)	(1,220,281)	380,845	186,273	(4,312,208)	(4,693,053)	(5,271,762)	380,845	959,554	(16,965,200)	(18,014,274)	(15,522,136)	1,049,074	(1,443,065)
Non-Cash Working Capital Changes	(1,006,195)	(983,933)	984,442	(22,262)	(1,990,637)	(1,164,219)	(1,164,219)	731,229	0	(1,895,449)	0	0	1,872,059	(0)	(1,872,059)
Net Cash Provided by (Used in) Operating Activities	288,113	(412,866)	1,283,603	700,979	(995,490)	1,690,026	966,786	2,228,865	723,241	(538,839)	5,095,100	4,645,363	6,646,508	449,738	(1,551,408)
Cash Flows From Financing Activities															
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds New Borrowing	-	-	-	-	-	-	-	5,000,000	-	5,000,000	-	-	11,000,000	-	(11,000,000)
Interest Payments	(5,432)	(6,185)	(6,185)	(753)	(753)	(22,160)	(25,473)	(25,473)	(3,313)	(3,313)	(176,092)	(176,093)	(313,140)	(1)	(137,048)
Principal Payments	(40,125)	(39,940)	(39,940)	185	185	(160,066)	(157,320)	(157,320)	2,746	2,746	(2,000,831)	(2,000,831)	(611,349)	0	1,389,482
Net Cash Provided by (Used in) Financing Activities	(45,557)	(46,124)	(46,124)	568	568	(182,226)	(182,793)	4,817,207	567	(4,999,433)	(2,176,923)	(2,176,924)	10,075,511	1	(12,252,434)
Cash Flows from Capital and Related Activities															
Non-Operating Income (Expenses)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditures, net	(242,982)	(265,214)	(673,989)	(22,232)	(431,007)	(1,031,462)	(1,031,434)	(1,188,784)	29	(157,321)	(6,697,500)	(6,697,500)	(13,271,132)	0	(6,573,632)
Net Cash Provided by (Used in) Capital and Related Activities	(242,982)	(265,214)	(673,989)	22,232	431,007	(1,031,462)	(1,031,434)	(1,188,784)	(29)	157,321	(6,697,500)	(6,697,500)	(13,271,132)	(0)	6,573,632
Cash Flows From Investing Activities															
Investments Converting To Cash	-	-	-	-	-	494,000	494,000	1,632,000	-	(1,138,000)	-	-	2,379,000	-	(2,379,000)
Purchased Investments	-	-	-	-	-	(245,000)	(245,000)	(1,646,000)	-	1,401,000	-	-	(2,388,000)	-	2,388,000
Interest Income	43,855	(8,127)	47,817	51,982	(3,962)	150,941	98,958	177,505	51,982	(26,564)	222,834	59,260	1,594,313	163,574	(1,371,479)
Net Cash Provided by (Used in) Investing Activities	43,855	(8,127)	47,817	51,982	(3,962)	399,941	347,958	163,505	51,982	236,436	222,834	59,260	1,585,313	163,574	(1,362,479)
FUND NET CASH FLOWS	43,430	(732,331)	611,307	775,761	(567,877)	876,278	100,517	6,020,792	775,761	(5,144,514)	(3,556,490)	(4,169,801)	5,036,200	613,312	(8,592,690)

DEBT SERVICE RATIO

Debt Service Ratio (Indenture Based)	Month					Year To Date					Full Year				
	Actual	Q2 FC	Prior Year	FC Var	PY Var	Actual	Q2 FC	Prior Year	FC Var	PY Var	Q2 FC	Budget	Prior Year	Bud Var	PY Var
User Charges	2,292,166	1,784,684	1,598,720	507,482	693,446	6,994,204	6,486,722	6,202,774	507,482	791,430	20,587,250	20,962,747	18,552,025	(375,497)	2,035,225
Operating Expenses (Cash Based)	(1,034,008)	(1,414,853)	(1,220,281)	380,845	186,273	(4,312,208)	(4,693,053)	(5,271,762)	380,845	959,554	(16,965,200)	(18,014,274)	(15,522,136)	1,049,074	(1,443,065)
Interest Income	43,855	(8,127)	47,817	51,982	(3,962)	150,941	98,958	177,505	51,982	(26,564)	222,834	59,260	1,594,313	163,574	(1,371,479)
Annual Lease Payment (City)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Operating Revenues (Expenses)	36,150	201,236	(79,279)	(165,086)	115,429	172,249	337,336	566,623	(165,086)	(394,374)	1,473,050	1,696,889	1,744,559	(223,839)	(271,509)
Cash Available For Debt Service	1,338,163	562,940	346,978	775,223	991,185	3,005,186	2,229,963	1,675,140	775,223	1,330,046	5,317,934	4,704,622	6,368,762	613,312	(1,050,828)
Debt Service															
Interest Paid (Pro-rated)	14,674	14,674	26,095	(0)	(11,421)	58,697	58,698	104,380	(0)	(45,683)	176,092	176,093	313,140	(1)	(137,048)
Debt Retirement (Principal Payments) (Pro-rated)	166,736	166,736	50,946	0	115,790	666,944	666,944	203,783	0	463,161	2,000,831	2,000,831	611,349	0	1,389,482
Total Debt Service	181,410	181,410	77,041	(0)	104,370	725,641	725,641	308,163	(0)	417,478	2,176,923	2,176,924	924,489	(1)	1,252,434
Debt Service Ratio	7.38	3.10	4.50	4.27	2.87	4.14	3.07	5.44	1.07	(1.29)	2.44	2.16	6.89	0.28	(4.45)

LEHIGH COUNTY AUTHORITY
VARIANCE ANALYSIS - YTD
For the Period Ended April 30, 2026 (as of 05-11-26)

Suburban - Wastewater				
STATEMENTS OF ACTIVITIES	Actual	Q2 FC	FC Var	Comments
Operating Revenues:				
User Charges	6,994,204	6,486,722	507,482	
Connection & System Charges	172,174	337,165	(164,991)	
Other Miscellaneous Revenues	75	171	(96)	
Total Operating Revenues	7,166,453	6,824,057	342,396	Higher user charges
Operating Expenses:				
Personnel	212,389	285,110	72,721	
Shared Services - General & Administrative	39,872	33,436	(6,437)	
Utilities	105,906	115,495	9,589	
Materials and Supplies	78,759	94,152	15,393	
Miscellaneous Services	2,259,431	2,469,619	210,188	
Treatment and Transportation	1,614,598	1,693,988	79,390	
Depreciation and Amortization	2,332,055	2,799,620	467,565	
Major Maintenance Expenses	-	-	-	
Other Miscellaneous	1,254	1,254	-	
Total Operating Expenses	6,644,262	7,492,672	848,410	Lower discretionary spending
Net Operating Profit	522,191	(668,615)	1,190,806	Higher operating revenues along with lower operating expenses
Non-Operating Income (Expense)				
Interest Income	177,429	148,970	28,459	
Interest (Expense)	(200,123)	(170,497)	(29,627)	
Other Miscellaneous	(26,488)	(50,012)	23,524	
Net Non-Operating Income (Expense)	(49,183)	(71,538)	22,356	Favorable non-operating activity
Net Income (Loss)	473,008	(740,153)	1,213,161	Higher net income from operating activities
CASH FLOW STATEMENT				
Cash Flows From Operating Activities				
Operating Revenues	7,166,453	6,824,057	342,396	
Operating Expenses (ex D&A)	(4,312,208)	(4,693,053)	380,845	
Non-Cash Working Capital Changes	(1,164,219)	(1,164,219)	0	
Net Cash Provided by (Used in) Operating Activities	1,690,026	966,786	723,241	Higher cash from operating activities
Cash Flows From Financing Activities				
Capital Contributions	-	-	-	
Proceeds New Borrowing	-	-	-	
Interest Payments	(22,160)	(25,473)	3,313	
Principal Payments	(160,066)	(157,320)	(2,746)	
Net Cash Provided by (Used in) Financing Activities	(182,226)	(182,793)	567	
Cash Flows from Capital and Related Activities				
Non-Operating Income (Expenses)	-	-	-	
Capital Expenditures, net	(1,031,462)	(1,031,434)	(29)	
Net Cash Provided by (Used In) Capital and Related Activities	(1,031,462)	(1,031,434)	(29)	
Cash Flows From Investing Activities				
Investments Converting To Cash	494,000	494,000	-	
Purchased Investments	(245,000)	(245,000)	-	
Interest Income	150,941	98,958	51,982	
Net Cash Provided By (Used In) Investing Activities	399,941	347,958	51,982	
FUND NET CASH FLOWS	876,278	100,517	775,761	Higher cash generated by operations

LEHIGH COUNTY AUTHORITY
 FINANCIAL STATEMENTS - SUBURBAN WATER
 For the Period Ended April 30, 2026 (as of 05-11-26)

	City Division														
	Month					Year To Date					Full Year				
	Actual	Q2 FC	Prior Year	FC Var	PY Var	Actual	Q2 FC	Prior Year	FC Var	PY Var	Q2 FC	Budget	Prior Year	Bud Var	PY Var
STATEMENTS OF ACTIVITIES															
Operating Revenues:															
User Charges	5,239,957	5,959,345	5,011,688	(719,388)	228,269	21,490,123	22,209,511	19,169,265	(719,388)	2,320,858	65,351,113	65,371,290	59,309,066	(20,177)	6,042,047
Connection & System Charges	1,332,601	163,862	528,959	1,168,739	803,642	5,239,784	4,071,045	1,326,425	1,168,739	3,913,360	5,597,530	1,964,250	7,755,143	3,633,280	(2,157,613)
Other Miscellaneous Revenues	2,865	4,919	3,720	(2,054)	(855)	20,795	22,849	14,040	(2,054)	6,755	57,188	52,905	90,523	4,283	(33,336)
Total Operating Revenues	6,575,423	6,128,126	5,544,367	447,297	1,031,056	26,750,702	26,303,405	20,509,730	447,297	6,240,972	71,005,832	67,388,445	67,154,733	3,617,387	3,851,099
Operating Expenses:															
Personnel	950,946	1,046,132	876,104	95,186	(74,842)	5,708,170	5,803,356	3,986,740	95,186	(1,721,430)	15,774,757	14,720,011	14,086,584	(1,054,746)	(1,688,174)
Shared Services - General & Administrative	216,447	65,017	58,405	(151,430)	(158,042)	1,174,765	1,023,336	746,857	(151,430)	(427,909)	3,462,963	3,274,507	2,877,488	(188,456)	(585,475)
Utilities	268,963	447,856	440,856	178,893	171,893	806,906	985,799	1,051,777	178,893	244,871	2,064,167	2,143,389	2,124,304	79,222	60,137
Materials and Supplies	134,153	206,466	162,841	72,313	28,688	837,531	909,844	894,401	72,313	56,870	3,738,813	3,924,700	3,119,861	185,887	(618,952)
Miscellaneous Services	86,578	436,705	194,477	350,126	107,899	873,677	1,223,803	497,704	350,126	(375,973)	3,486,231	3,170,615	2,538,521	(315,616)	(947,710)
Treatment and Transportation	-	-	-	-	-	-	-	-	-	-	12,000	12,000	12,865	-	865
Depreciation and Amortization	603,258	555,053	542,413	(48,205)	(60,844)	2,413,031	2,364,826	2,169,654	(48,205)	(243,377)	7,453,023	7,308,409	7,909,436	(144,614)	456,414
Major Maintenance Expenses	2,500	-	2,095	(2,500)	(405)	2,500	-	2,095	(2,500)	(405)	4,100,000	4,100,000	10,068,620	-	5,968,620
Other Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Expenses	2,262,845	2,757,229	2,277,192	494,384	14,347	11,816,579	12,310,963	9,349,227	494,384	(2,467,352)	40,091,953	38,653,631	42,737,677	(1,438,322)	2,645,724
Net Operating Profit	4,312,578	3,370,897	3,267,175	941,681	1,045,403	14,934,123	13,992,442	11,160,503	941,681	3,773,620	30,913,879	28,734,814	24,417,055	2,179,064	6,496,823
Non-Operating Income (Expense)															
Interest Income	335,335	128,393	455,950	206,943	(120,615)	1,276,990	1,070,047	1,835,966	206,943	(558,976)	1,981,356	1,432,632	5,356,240	548,724	(3,374,884)
Interest (Expense)	(1,613,348)	(1,806,882)	(1,478,334)	193,534	(135,014)	(6,453,417)	(6,646,951)	(6,001,258)	193,534	(452,159)	(20,548,700)	(21,236,805)	(21,652,409)	688,105	1,103,709
Other Miscellaneous	16,905	-	14,521	16,905	2,384	59,034	42,129	14,521	16,905	44,513	6,652,129	6,610,000	125,025	42,129	6,527,104
Net Non-Operating Income (Expense)	(1,261,107)	(1,678,489)	(1,007,862)	417,382	(253,245)	(5,117,394)	(5,534,775)	(4,150,771)	417,382	(966,623)	(11,915,214)	(13,194,173)	(16,171,144)	1,278,959	4,255,929
Net Income (Loss)	3,051,471	1,692,408	2,259,313	1,359,063	792,158	9,816,729	8,457,666	7,009,732	1,359,063	2,806,997	18,998,664	15,540,641	8,245,912	3,458,023	10,752,752
CASH FLOW STATEMENT															
Cash Flows From Operating Activities															
Operating Revenues	6,575,423	6,128,126	5,544,367	447,297	1,031,056	26,750,702	26,303,405	20,509,730	447,297	6,240,972	71,005,832	67,388,445	67,154,733	3,617,387	3,851,099
Operating Expenses (ex D&A)	(1,657,087)	(2,202,176)	(1,732,683)	545,089	75,596	(9,401,049)	(9,946,137)	(7,177,479)	545,089	(2,223,570)	(28,538,931)	(27,245,222)	(24,759,621)	(1,293,709)	(3,779,309)
Non-Cash Working Capital Changes	(1,203,915)	(1,316,924)	145,724	113,009	(1,349,638)	(5,228,239)	(5,228,239)	487,029	0	(5,715,268)	0	-	10,736,771	0	(10,736,770)
Net Cash Provided by (Used in) Operating Activities	3,714,421	2,609,026	3,957,407	1,105,395	(242,966)	12,121,415	11,129,029	13,819,280	992,386	(1,697,865)	42,466,902	40,143,223	53,131,882	2,323,678	(10,664,981)
Cash Flows From Financing Activities															
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds New Borrowing	-	-	-	-	-	-	-	-	-	-	5,660,930	5,660,930	-	-	5,660,930
Interest Payments	(999)	(5,317)	(1,051)	(4,318)	(53)	(4,021)	(493,172)	(4,233)	(489,151)	(212)	(12,000,000)	(12,000,000)	(12,827,445)	(0)	(827,445)
Principal Payments	(5,307)	(2,694)	(5,254)	2,613	53	(21,201)	(249,849)	(580,876)	(228,648)	(559,476)	(6,079,392)	(6,079,392)	(4,878,183)	(0)	1,201,209
Net Cash Provided by (Used in) Financing Activities	(6,306)	(8,010)	(6,306)	1,705	559,688	(25,223)	(743,022)	(584,910)	717,799	559,688	(12,418,462)	(12,418,462)	(17,705,628)	0	5,287,166
Cash Flows From Capital and Related Activities															
Annual Lease Payment	-	-	(559,687)	-	(559,687)	(576,477)	(691,745)	(559,687)	(115,268)	16,790	(1,383,491)	(1,383,491)	(1,119,374)	-	264,117
Non-Operating Income (Expenses)	16,905	-	14,521	16,905	2,384	59,034	42,129	14,521	16,905	44,513	6,652,129	6,610,000	125,025	42,129	6,527,104
Capital Expenditures, net	(3,175,600)	(3,206,345)	(2,728,727)	(30,745)	446,872	(10,797,082)	(10,796,134)	(8,496,738)	949	2,300,345	(50,692,000)	(50,692,000)	(34,440,430)	-	16,251,570
Net Cash Provided by (Used in) Capital and Related Activities	(3,158,695)	(3,206,345)	(3,273,893)	47,650	115,199	(11,314,525)	(11,445,749)	(9,041,903)	131,224	(2,272,622)	(45,423,362)	(45,465,491)	(35,434,779)	42,129	(9,988,582)
Cash Flows From Investing Activities															
Investments Converting To Cash	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income	335,335	128,393	455,950	206,943	(120,615)	1,276,990	1,070,047	1,835,966	206,943	(558,976)	1,981,356	1,432,632	5,356,240	548,724	(3,374,884)
Net Cash Provided by (Used in) Investing Activities	335,335	128,393	455,950	206,943	(120,615)	1,276,990	1,070,047	1,835,966	206,943	(558,976)	1,981,356	1,432,632	5,356,240	548,724	(3,374,884)
FUND NET CASH FLOWS	884,756	(476,936)	1,133,159	1,361,693	(248,402)	2,058,656	10,304	6,028,432	2,048,352	(3,969,776)	(13,393,566)	(16,308,098)	5,347,715	2,914,532	(18,741,281)
DEBT SERVICE RATIO															
Debt Service Ratio (Indenture Based)															
User Charges	5,239,957	5,959,345	5,011,688	(719,388)	228,269	21,490,123	22,209,511	19,169,265	(719,388)	2,320,858	65,351,113	65,371,290	59,309,066	(20,177)	6,042,047
Operating Expenses (Cash Based)	(1,657,087)	(2,202,176)	(1,732,683)	545,089	75,596	(9,401,049)	(9,946,137)	(7,177,479)	545,089	(2,223,570)	(28,538,931)	(27,245,222)	(24,759,621)	(1,293,709)	(3,779,309)
Interest Income	335,335	128,393	455,950	206,943	(120,615)	1,276,990	1,070,047	1,835,966	206,943	(558,976)	1,981,356	1,432,632	5,356,240	548,724	(3,374,884)
Annual Lease Payment (City)	-	-	(559,687)	-	(559,687)	(576,477)	(691,745)	(559,687)	(115,268)	(16,790)	(1,383,491)	(1,383,491)	(1,119,374)	-	(264,117)
Non-Operating Revenues (Expenses)	1,335,466	168,781	532,679	1,166,685	802,787	5,260,579	4,093,894	1,340,465	1,166,685	3,920,115	5,654,718	1,399,036	7,845,667	4,255,682	(2,190,948)
Cash Available For Debt Service	5,253,671	4,054,343	3,707,947	1,199,329	1,545,724	18,050,166	16,735,569	14,608,530	1,314,597	3,441,636	43,064,766	39,574,245	46,631,978	3,490,521	(3,567,211)
Debt Service															
Interest Paid (Pro-rated)	1,000,000	1,000,000	1,068,954	-	(68,954)	4,000,000	4,000,000	4,275,815	-	(275,815)	12,000,000	12,000,000	12,827,445	-	(827,445)
Debt Retirement (Principal Payments) (Pro-rated)	506,616	506,616	406,515	-	100,101	2,026,464	2,026,464	1,626,061	-	400,403	6,079,392	6,079,392	4,878,183	-	1,201,209
Total Debt Service	1,506,616	1,506,616	1,475,469	-	31,147	6,026,464	6,026,464	5,901,876	-	124,588	18,079,392	18,079,392	17,705,628	-	373,764
Debt Service Ratio	3.49	2.69	2.51	0.80	0.97	3.00	2.78	2.48	0.22	0.52	2.38	2.19	2.63	0.19	(0.25)

LEHIGH COUNTY AUTHORITY
 VARIANCE ANALYSIS - YTD
 For the Period Ended April 30, 2026 (as of 05-11-26)

City Division				
STATEMENTS OF ACTIVITIES	Actual	Q2 FC	FC Var	Comments
Operating Revenues:				
User Charges	21,490,123	22,209,511	(719,388)	
Connection & System Charges	5,239,784	4,071,045	1,168,739	
Other Miscellaneous Revenues	20,795	22,849	(2,054)	
Total Operating Revenues	26,750,702	26,303,405	447,297	Higher system charges partially offset by lower user charges
Operating Expenses:				
Personnel	5,708,170	5,803,356	95,186	
Shared Services - General & Administrative	1,174,765	1,023,336	(151,430)	
Utilities	806,906	985,799	178,893	
Materials and Supplies	837,531	909,844	72,313	
Miscellaneous Services	873,677	1,223,803	350,126	
Treatment and Transportation	-	-	-	
Depreciation and Amortization	2,413,031	2,364,826	(48,205)	
Major Maintenance Expenses	2,500	-	(2,500)	
Other Miscellaneous	-	-	-	
Total Operating Expenses	11,816,579	12,310,963	494,384	Lower discretionary spending
Net Operating Profit	14,934,123	13,992,442	941,681	Higher operating revenues along with lower operating expenses
Non-Operating Income (Expense)				
Interest Income	1,276,990	1,070,047	206,943	
Interest (Expense)	(6,453,417)	(6,646,951)	193,534	
Other Miscellaneous	59,034	42,129	16,905	
Net Non-Operating Income (Expense)	(5,117,394)	(5,534,775)	417,382	Favorable financial activity
Net Income (Loss)	9,816,729	8,457,666	1,359,063	

CASH FLOW STATEMENT

Cash Flows From Operating Activities				
Operating Revenues	26,750,702	26,303,405	447,297	
Operating Expenses (ex D&A)	(9,401,049)	(9,946,137)	545,089	
Non-Cash Working Capital Changes	(5,228,239)	(5,228,239)	0	
Net Cash Provided by (Used in) Operating Activities	12,121,415	11,129,029	992,386	Higher cash generated by operating activities
Cash Flows From Financing Activities				
Capital Contributions	-	-	-	
Proceeds New Borrowing	-	-	-	
Interest Payments	(4,021)	(493,172)	489,151	
Principal Payments	(21,201)	(249,849)	228,648	
Net Cash Provided by (Used in) Financing Activities	(25,223)	(743,022)	717,799	Lower debt service
Cash Flows from Capital and Related Activities				
Non-Operating Income (Expenses)	59,034	42,129	16,905	
Capital Expenditures, net	(10,797,082)	(10,796,134)	(949)	
Net Cash Provided By (Used In) Capital and Related Activities	(10,738,048)	(10,754,004)	15,956	
Cash Flows From Investing Activities				
Investments Converting To Cash	-	-	-	
Purchased Investments	-	-	-	
Interest Income	1,276,990	1,070,047	206,943	
Net Cash Provided By (Used In) Investing Activities	1,276,990	1,070,047	206,943	Higher interest income
FUND NET CASH FLOWS	2,635,133	702,049	1,933,084	Higher cash from operations with some help from higher interest income

CERTIFICATES OF DEPOSIT

APRIL 2026

Fund	Bank	Location	Gross Amount	Date of Purchase	Date Due	Net Rate %
WW Capac	Pinnacle	Nashville, TN	245,000.00	4/17/26	4/17/28	4.000

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,Umliford
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 Manufauing, 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
UMT Fire Station, Fire House, UMT
Project Kennedy, Pharmaceutical Manufacturing Complex, UMT
UMT Police Station, Police Station, UMT
Saint Mary & Sait Bishoy Coptic Orthodox Church, Place of Worship, UMT
Trexler Travel Center, 1 Commercial Lot, UMT

DEVELOPMENT ACTIVITY

Sewage Facilities Planning Modules Reviewed in Prior Month:

			GPD
Grow Associates Apartments	145 W Hamilton St	Allentown	3,332
East Side Land Development	620-750 East Turner St	Allentown	22,840
943 W Chew St	943 W Chew St	Allentown	4,284
Little Lehigh Phase 2	240 Lehigh St	Allentown	8,330
300 Hamilton St	300 W Hamilton St	Allentown	33,860
Hardt Preserve Subdivision	4103 Indian Creek Rd	L Mac	5,798
St. Luke's Medical Office	2800-2850 Tilghman St	SWT	0
Allentown Water Filtration Plant PFAS Design	1300 Martin Luther King Jr Dr	Allentown	4,250
3455 Brookside Rd	3455 Brookside Rd	L Mac	223
2025 Dougherty Cir Sewer Lateral Connection	2025 Dougherty Cir	L Mac	223

Lehigh County Authority

System Operations Review - April 2026

Presented: May 18, 2026

<u>Critical Activities</u>	<u>System</u>	<u>Description</u>	<u>Apr-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	22.40	23.12	22.97	39.0
		Schantz Spring	6.79	6.33	6.46	9.0
		Crystal Spring	3.90	3.88	3.88	4.0
		Little Lehigh Creek	11.61	10.10	12.05	30.0
		Lehigh River	0.09	2.86	0.57	28.0
	Central Lehigh	Total	11.67	11.03	11.38	19.04 MGD Avg
		Feed from Allentown	7.49	7.36	7.25	7.0 MGD Avg 10.5 MGD Max
		Well Production (CLD)	4.19	3.67	4.11	8.54 MGD Avg
		Sum of all (12) other Suburban Water Systems	0.12	0.13	0.15	1.71 Sum of all wells
Wastewater Treatment	Kline's Island	32.47	32.65	31.83	40.0	
	Pretreatment Plant	4.91	4.73	4.68	5.75 (design capacity)	
	Sum of all (5) other Suburban WW Systems	0.18	0.20	0.18	0.36	
			<u>Apr-26</u>	<u>2026 Totals</u>	<u>2025 Totals</u>	<u>2024 Totals</u>
Precipitation Totals (inches)			3.00	12.47	37.51	41.88
Compliance Reports Submitted to Allentown			1	83	283	278
Notices of Violation (NOVs)	(Allentown + Suburban)		0	1	5	5
Sanitary Sewer Overflows (SSOs)/Bypasses	(Allentown + Suburban)		1	2	9	17
Main Breaks Repaired	Allentown		1	26	16	27
	Suburban		0	2	16	14
Customer Service Phone Inquiries	(Allentown + Suburban)		1052	4136	13,476	16,690
Water Shutoffs for Non-Payment	(Allentown + Suburban)		309	672	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>						
On April 9, 2026, a Boil Water Advisory was issued for the Upper Milford Central Division. The notice was issued due to loss of pressure in the system resulting from an operator error. The incident was investigated internally, a root cause analysis was completed, and follow-up corrective actions were implemented.						
<u>Other:</u>						

Lehigh County Authority
System Operations Review - April 2026
Presented: May 18, 2026

<u>Critical Activities</u>	<u>System</u>	<u>Description</u>	<u>Apr-26</u>	<u>2026 Totals</u>	<u>2025 Totals</u>
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	0	2	1
		Sanitary Sewer Overflows	0	0	0
		NOVs	0	0	0
	Heidelberg Heights	Bypass	0	1	2
		Bypass Volume	0	199,188	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	11	18
		Sanitary Sewer Overflows	0	0	0
		NOVs	0	1	0
	Wynnewood	Bypass	0	0	0
		Bypass Volume	0	0	0
		Permit Exceedances	0	3	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	1	1	1

YTD Total Incidents

30



Employee Related Incidents

16



Vehicle Incidents

14



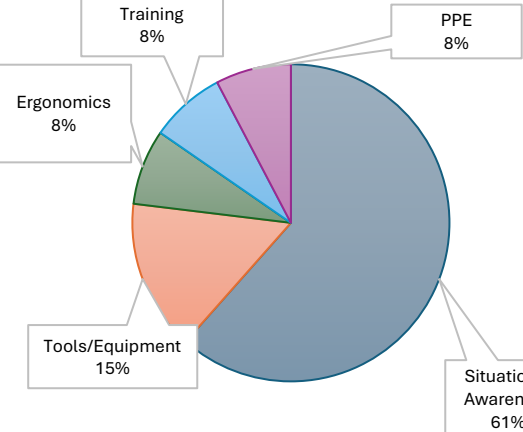
Days Since Last Recordable

26

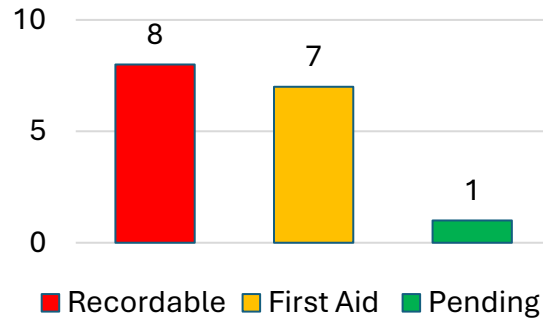


Last Recordable Incident 04-15-2026

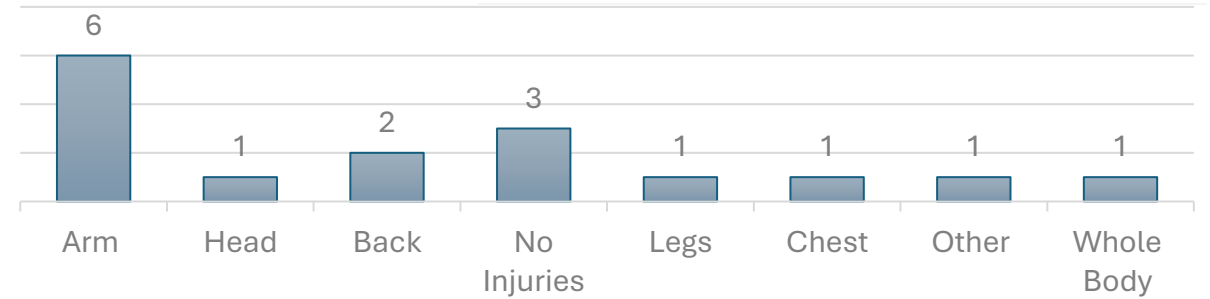
Root Cause



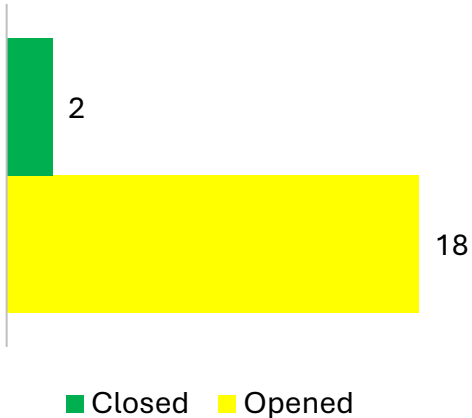
Severity Classification



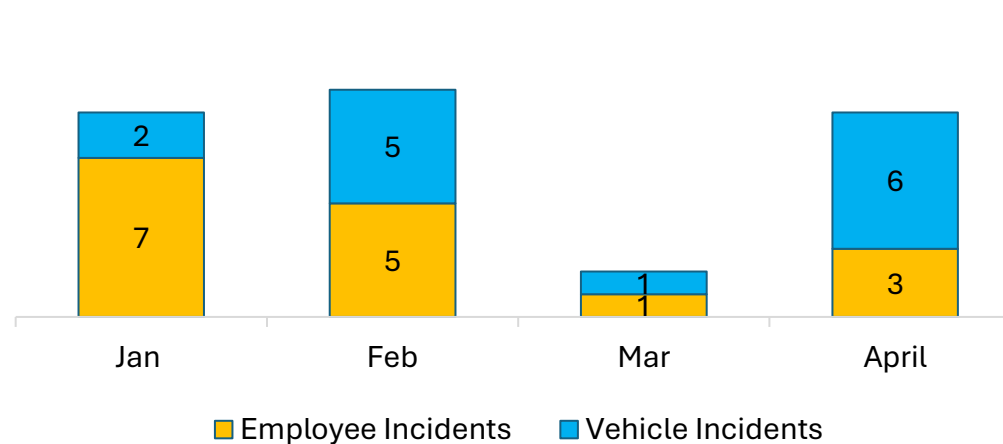
Incident by Body Part



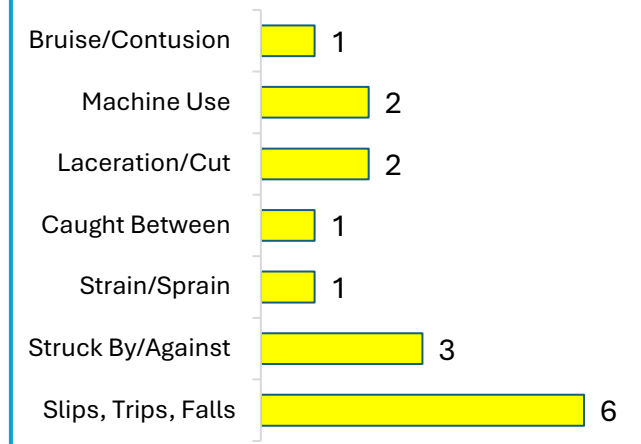
Corrective Actions



Incidents by Month



Incident Breakdown by Type





2026 MONTHLY INCIDENT REPORT – Employee Incidents

Incident Summary

Report Date
May 11th, 2026

Incident Month
✔ April

DATE	DESCRIPTION	SEVERITY	ROOT CAUSE	CORRECTIVE SUMMARY
04/03/2026	An employee sustained arm and chest injuries from a saw kickback caused by a pinched blade during a water main valve replacement.	First Aid	Tools/Equipment	<ul style="list-style-type: none">Evaluate the feasibility of utilizing hydraulic pipe cutters, guillotine saws, or other binding-resistant tooling as a replacement for high-speed abrasive saws on large mains.
04/15/2026	An employee sustained knee and left hand/wrist injuries requiring medical treatment after tripping over an unsecured portable fan power cord.	Recordable	Situational Awareness	<ul style="list-style-type: none">Conduct a targeted walkthrough of work areas to identify and remediate any other unsecured cords, hoses, or temporary trip hazards.
04/27/2026	An employee sustained elbow and back injuries after being struck by a third-party vehicle in a hit-and-run incident while adjusting traffic control cones to allow our vehicle to exit a live work zone.	Pending	Hazardous Condition	<ul style="list-style-type: none">Mandate that all temporary traffic control setups include a designated, cone-free ingress/egress chute for our vehicles to prevent manual perimeter adjustments.Review the opportunity remote set ups for traffic control.



2026 MONTHLY INCIDENT REPORT – Vehicle Incidents

Incident Summary

Report Date
May 11th, 2026

Incident Month
✔ April

DATE	CATEGORY	DESCRIPTION
04/08/2026	Vehicle Incident	A resident filed an unverified property damage claim alleging that an LCA truck struck her parked vehicle.
04/10/2026	Vehicle Incident	An employee operating an LCA truck struck the rear of another LCA vehicle after prematurely accelerating while checking cross-traffic, falsely assuming the lead vehicle had already cleared the intersection.
04/14/2026	Vehicle Incident	The tailgate of a small dump truck sustained structural damage after it became wedged against the vehicle's rear tow hitch while the bed was being raised to offload an oversized rock.
04/15/2026	Vehicle Incident	An LCA vehicle sustained damage to its passenger-side mirror when the driver struck a tree branch while pulling off a narrow roadway to yield to oncoming traffic.
04/20/2026	Vehicle Incident	An LCA vehicle sustained damage to its side mirror after the driver struck a stationary telephone pole while reversing into a parking space.
04/30/2026	Vehicle Incident	An employee operating an LCA vehicle struck the driver-side mirror of an adjacent parked LCA vehicle while backing out of a parking space, resulting in cracked mirror glass.