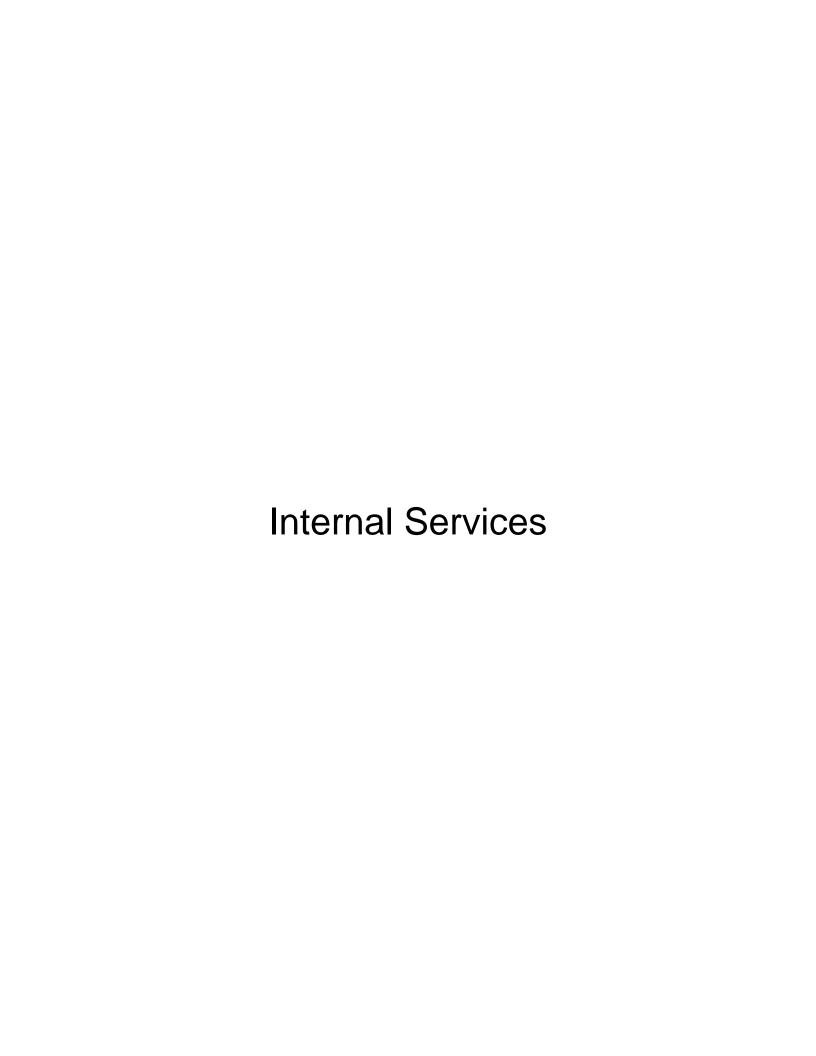


Lehigh County Authority - 2019 Preliminary Budget - Summary

Budget Overview	Sub. Water	Sub. Wastewater	City Division	Total
Operating, Non-Operating & Other Revenue	\$10,876,588	\$16,389,964	\$37,176,802	\$64,443,354
Operating Expenses (net of depreciation)	\$6,421,054	\$11,354,896	\$18,270,913	\$36,046,863
Revenues Available for Debt Service	\$4,455,534	\$5,035,068	\$18,905,889	\$28,396,491
Debt Service	\$3,191,702	\$684,476	\$14,956,576	\$18,832,754
Debt Service Coverage Ratio (indenture based)	1.40	7.36	1.26	1.51
Capital Budget Overview	Sub. Water	Sub. Wastewater	City Division	Total
Capital Expenses	\$10,210,540	\$9,619,500	\$4,845,000	\$24,675,040
Funding from 2019 Revenue & Operating Reserves	\$2,743,000	\$3,326,000	\$2,710,000	\$8,779,000
Funding from Existing Project Reserves	\$896,690	\$6,293,500	\$2,135,000	\$9,325,190
Funding from Prior Borrowing	\$6,570,850	\$0	\$0	\$6,570,850
Funding from New Borrowing	\$0	\$0	\$0	\$0
Year-End Project Reserve Balance	\$1,740,011	\$1,139,670	\$2,669,949	\$5,549,630
Total Cash Flow	Sub. Water	Sub. Wastewater	City Division	Total
Total Cash Flow Beginning Operations Cash Balance (2018 forecast)	Sub. Water \$4,854,240	Sub. Wastewater \$6,072,409	City Division \$1,419,518	Total \$12,346,167
			•	
Beginning Operations Cash Balance (2018 forecast)	\$4,854,240	\$6,072,409	\$1,419,518	\$12,346,167
Beginning Operations Cash Balance (2018 forecast) 2019 Surplus	\$4,854,240 \$520,832	\$6,072,409 \$3,524,592	\$1,419,518 \$3,247,027	\$12,346,167 \$7,292,451
Beginning Operations Cash Balance (2018 forecast) 2019 Surplus Provided From (To) Capital	\$4,854,240 \$520,832 (\$2,000,000)	\$6,072,409 \$3,524,592 (\$2,500,000)	\$1,419,518 \$3,247,027 (\$500,000)	\$12,346,167 \$7,292,451 (\$5,000,000)
Beginning Operations Cash Balance (2018 forecast) 2019 Surplus Provided From (To) Capital Ending Operations Cash Balance	\$4,854,240 \$520,832 (\$2,000,000) \$3,375,072	\$6,072,409 \$3,524,592 (\$2,500,000) \$7,097,001	\$1,419,518 \$3,247,027 (\$500,000) \$4,166,545	\$12,346,167 \$7,292,451 (\$5,000,000) \$14,638,618
Beginning Operations Cash Balance (2018 forecast) 2019 Surplus Provided From (To) Capital Ending Operations Cash Balance Operating Days Cash on Hand	\$4,854,240 \$520,832 (\$2,000,000) \$3,375,072 192	\$6,072,409 \$3,524,592 (\$2,500,000) \$7,097,001 228	\$1,419,518 \$3,247,027 (\$500,000) \$4,166,545 83	\$12,346,167 \$7,292,451 (\$5,000,000) \$14,638,618 148

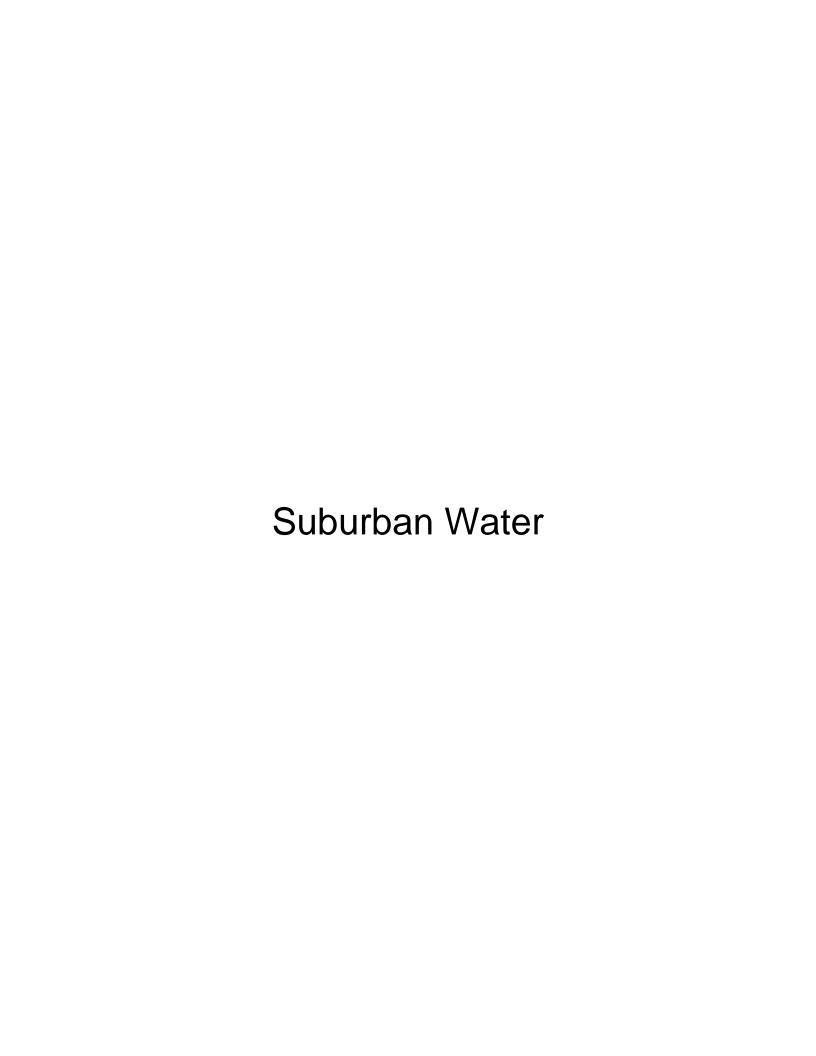


LEHIGH COUNTY AUTHORITY 2019 BUDGET INTERNAL SERVICES CONSOLIDATED

	2019	2018	2018		
	BUDGET	FORECAST	BUDGET	2017 Actual	BUD vs FC
GLOBAL					
Labor	1,685,813.00	1,511,432.00	1,493,499.00	1,569,092.68	(174,381.00)
Services	1,201,509.00	1,043,185.00	986,492.00	911,937.89	(158,324.00)
Materials & Supplies	65,900.00	100,183.00	132,000.00	52,170.13	34,283.00
Financing Costs	-	-	-	-	-
Allocations	(2,953,222.00)	(2,654,800.00)	(2,611,991.00)	(2,533,200.70)	298,422.00
TOTAL	-	-	-	-	
COSTS	2,953,222.00	2,654,800.00	2,611,991.00	2,533,200.70	(298,422.00)
CHANGE%					-11.24%
SUBURBAN					
Labor	708,106.00	503,296.00	515,567.00	490,494.24	(204,810.00)
Services	398,774.00	411,234.00	402,533.00	351,377.55	12,460.00
Materials & Supplies	35,370.00	50,210.00	53,550.00	41,834.57	14,840.00
Financing Costs	-	-	-	-	-
Allocation	787,154.00	704,417.00	693,732.00	626,713.85	(82,737.00)
TOTAL	1,929,404.00	1,669,157.00	1,665,382.00	1,510,420.21	(260,247.00)
CHANGE %					-15.59%
CITY					
Labor	582,595.00	527,760.00	539,288.00	1,357,846.47	(54,835.00)
Services	828,963.00	1,077,097.00	979,235.00	1,023,988.02	248,134.00
Materials & Supplies	23,000.00	20,546.00	28,500.00	7,887.04	(2,454.00)
Financing Costs	8,840.00	10,758.00	-	-	1,918.00
Allocations	2,166,068.00	1,950,383.00	1,918,259.00	1,906,486.85	(215,685.00)
TOTAL	3,609,466.00	3,586,544.00	3,465,282.00	4,296,208.38	(22,922.00)
CHANGE %				_	-0.64%
CONSOLIDATED					
Labor	2,976,514.00	2,586,677.00	2,548,354.00	3,518,777.39	(389,837.00)
Services	2,429,246.00	2,487,327.00	2,368,260.00	2,185,959.46	58,081.00
Materials & Supplies	124,270.00	170,939.00	214,050.00	101,891.74	46,669.00
Financing Costs	8,840.00	10,758.00	-	-	1,918.00
Allocations	-	-	-	-	-
TOTAL	5,538,870.00	5,255,701.00	5,130,664.00	5,806,628.59	(283,169.00)
CHANGE %					-5.39%
	2,953,222.00	2,654,800.00	2,611,991.00	2,533,200.70	
	(2,953,222.00)	(2,654,800.00)	(2,611,991.00)	(2,533,200.70)	

LEHIGH COUNTY AUTHORITY 2019 BUDGET INTERNAL SERVICES CONSOLIDATED

MAJOR VARIANCES			
Labor			
Labor pool increase 3.0	00%	(52,017)	
Employee Insurance Increase 7.5	50%	(83,066)	
Additional Headcount			
Open position - IPP Sampler			
Open position - O&M Technician (Sharrer)			
2 Open positions - Utility Technicians			
2 Open Treatment Plant Operators			
Open position for W&WW Shift Supervisor			
Open position for W&WW Shift Supervisor			
New position - Accountant Planning & Analysis			
New position - Billing Analyst			
2 seasonal positions for City & Suburban Lab	\$	(254,754 <u>)</u>	Headcount additions
Total Labor	((389,837)	
Services			
			Additional expenses added for enhancements in public outreach on
			infrastructure and associated rate impacts, including direct mail, social media,
Public Relations		(52,871)	public meetings, and website upgrades
Education & Training		(34,700)	Budgeting leadership development training and individual employee training
Computer services		(35,350)	Additional spending on GIS, MUNIS, and Citiworks
Engineering Consultant			Not spending as much as this year
			Cost reduction in 2019 due to completion of City Division Financial Evaluation
Special Studies		,	study in 2018
Other miscellaneous net		(14,932)	
Total Services		58,081	
Matarials 9 Cumplies			
Materials & Supplies Equipment Purchases		27 000	Reduction in equipment purchases
Other miscellaneous net		9,669	Reduction in equipment purchases
Total Materials & Supplies	-	46,669	
Finance Expenses		1,918	
TOTAL	((283,169)	



LEHIGH COUNTY AUTHORITY - SUBURBAN WATER 2019 BUDGET CONDENSED STATEMENTS

CONDENSED STATEMENTS	SUBURBAN WATER				
	2019	2018	2018	2017	2019 vs.
INCOME STATEMENT	Budget	Forecast	Budget	Actuals	2018 FC
Operating Revenues Operating Expenses	9,989,588 9,171,054	9,436,424 9,199,669	9,733,000 8,929,584	9,054,114 8,109,077	553,164 28,615
Operating Income	818,534	236,755	803,416	945,037	581,779
Non-Operating Revenues (Expenses)	743,000	754,579	769,000	403,658	(11,579)
Income Before Interest	1,561,534	991,334	1,572,416	1,348,695	570,200
Interest Income Interest Expense	144,000 (1,466,582)	173,750 (1,638,942)	125,000 (2,003,000)	127,486 (1,371,796)	(29,750) 172,360
Income Before Capital Contributions Capital Contributions	238,952	(473,858)	(305,584)	104,385	712,810
Net Income	238,952	(473,858)	(305,584)	6,324,208 6,428,593	712,810
	2019	2018	2018	2017	2019 vs.
CASH FLOWS (INDIRECT)	Budget	Forecast	Budget	Actuals	2018 FC
Net Cash Provided By (Used In) Operating Activities	3,568,534	3,186,749	3,753,416	5,092,497	381,785
Net Cash Provided By (Used In) Non-Capital Financing Activities	- (40.050.040)	(7.540.005)	- (40.074.000)	(834,199)	- (5.440.007)
Net Cash Provided By (Used In) Capital and Related Financing Activities Net Cash Provided By (Used In) Investing Activities	(12,659,242) 6,714,850	(7,540,205) 2,195,760	(12,271,000) 4,125,000	7,399,372 (6,630,432)	(5,119,037) 4,519,090
Net Increase (Decrease) in Cash	(2,375,858)	(2,157,696)	(4,392,584)	5,027,238	(218,162)
Cash - Beginning of Year	9,044,756	11,202,452	11,202,452	6,175,214	(2,157,696)
Cash - End of Year	6,668,898	9,044,756	6,809,868	11,202,452	(2,375,858)
CASULEI OW (DIDECT)	2019	2018	2018	2017	2019 vs.
CASH FLOW (DIRECT) Operating Revenues	9.989.588	9,436,424	9,733,000	9,054,114	2018 FC 553,164
Operating Expenses (ex D&A)	(6,421,054)	(6,249,675)	(5,979,584)	(5,413,529)	(171,379)
Cash From Operations	3,568,534	3,186,749	3,753,416	3,640,585	381,785
Interest Received	144,000	173,750	125,000	127,486	(29,750)
Cash Available for Debt Service	3,712,534	3,360,499	3,878,416	3,768,071	352,035
Debt Service	(3,191,702)	(3,157,795)	(3,744,000)	(2,870,430)	(33,907)
Net Cash Available After Debt Service	520,832	202,704	134,416	897,641	318,128
Non-Operating Revenues (Expenses) Changes in Working Capital	743,000	756,387 -	746,000	403,658 143,887	(13,387)
Net Cash Available For Capital	1,263,832	959,091	880,416	1,445,186	304,741
Financing & Investment Activity	6,570,850	2,022,010	4,023,000	8,502,350	4,548,840
Capital Spending	(10,210,540)	(5,138,797)	(9,296,000)	(5,698,875)	(5,071,743)
Net Cash Flow	(2,375,858)	(2,157,696)	(4,392,584)	4,248,661	(218,162)
Beginning Balance	9,044,756	11,202,452	11,202,452	6,175,214	(2,157,696)
Ending Balance	6,668,898	9,044,756	6,809,868	10,423,875	(2,375,858)
DEBT SERVICE COVERAGE RATIO	1.40	1.30	1.24	1.45	0.09
	2019	2018	2017		
BALANCE SHEET	Budget	Forecast	Actuals		
Assets and Deferred Outflows					
Cash and Cash Equivalents Investments - Unrestricted	5,115,083 5,452,035	7,490,941 5,452,035	9,655,324 7,151,903		
Other Current Assets	4,477,314	4,477,314	4,319,340		
Cash and Cash Equivalents - Restricted	1,553,815	1,553,815	1,547,128		
Investments - Restricted	25,508	6,596,358	8,776,358		
Other Restricted Assets	5,732,859	5,732,859	4,032,975		
Capital Assets, net of Accumulated Depreciation	120,359,107	112,898,567	110,711,572		
Other Long-Term Assets Deferred Outflows	1,221,548 854,361	1,221,548 854,361	1,221,548 854,361		
Total Assets and Deferred Outflows	144,791,630	146,277,798	148,270,509		
Liabilities and Net Position					
Current Liabilities	4,314,785	4,314,785	4,314,785		
Long-Term Liabilities	44,011,910	45,737,030	47,255,883		
Net Position	96,464,935	96,225,983	96,699,841		
Total Liabilities and Net Position	144,791,630	146,277,798	148,270,509		

LEHIGH COUNTY AUTHORITY - SUBURBAN WATER 2019 BUDGET STATEMENT OF CHANGES IN NET POSITION

\$'s	2019 Budget	2018 Forecast	2018 Budget	2017 Actuals	2019 vs. 2018 FC
OPERATING REVENUES					
Charges for Services	9,772,570	9,219,406	9,591,000	8,863,788	553,164
Rent	87,860	87,860	91,000	91,019	-
Other income	129,158	129,158	51,000	99,307	-
Total Operating Revenues	9,989,588	9,436,424	9,733,000	9,054,114	553,164
OPERATING EXPENSES					
Salaries and Wages	1,020,940	1,129,114	1,064,358	1,042,565	108,174
General and Administrative	1,399,959	1,360,096	1,251,856	1,257,063	(39,863)
Utilities	592,750	544,741	584,346	420,812	(48,009)
Materials and Supplies	504,580	274,264	320,654	422,730	(230,316)
Miscellaneous Services	2,902,825	2,941,460	2,758,370	2,270,359	38,635
Treatment and Transportation	0.750.000	-	- 0.050.000	- 0.005.540	400.004
Depreciation and Amortization	2,750,000	2,949,994	2,950,000	2,695,548	199,994
Total Operating Expenses	9,171,054	9,199,669	8,929,584	8,109,077	28,615
Operating Income (Loss)	818,534	236,755	803,416	945,037	581,779
NON-OPERATING REVENUES (EXPENSES)					
Tapping and Capital Recovery Fees	467,000	472,950	485,000	455,405	(5,950)
Meter Sales	108,000	107,459	105,000	112,468	541
Inspection, Plan Reviews, and Project Reimbursements	144,000	157,913	156,000	154,433	(13,913)
Other Income	24,000	18,065	23,000	109,343	5,935
Other Expense		(1,808)		(427,991)	1,808
Total Non-Operating Revenues (Expenses)	743,000	754,579	769,000	403,658	(11,579)
Income Before Interest	1,561,534	991,334	1,572,416	1,348,695	570,200
Interest Income	144,000	173,750	125,000	127,486	(29,750)
Interest Expense	(1,466,582)	(1,638,942)	(2,003,000)	(1,371,796)	172,360
Increase (Decrease) in Net Position Before					
Capital Contributions	238,952	(473,858)	(305,584)	104,385	712,810
CAPITAL CONTRIBUTIONS					
Capital Grants	-	-	-	211,892	-
Capital Assets Provided		<u>-</u>		6,112,316	
Total Capital Contributions				6,324,208	-
INCREASE (DECREASE) IN NET POSITION	238,952	(473,858)	(305,584)	6,428,593	712,810
Net Position Beginning of Year	96,225,983	96,699,841	96,699,841	90,271,248	(473,858)
Cumulative Changes NET POSITION AT END OF YEAR	96,464,935	96,225,983	96,394,257	96,699,841	238,952
NET FOOTHON AT END OF TEAR	30,404,333	30,223,303	30,334,237	30,033,041	230,932

LEHIGH COUNTY AUTHORITY 2019 BUDGET CASH FLOW (INDIRECT)

\$'s	2019 Budget	2018 Forecast	2018 Budget	2017 Actuals	2019 vs. 2018 FC
CASH FLOWS FROM OPERATING ACTIVITIES					
Operating Income (Loss)	818,534	236,755	803,416	945,037	581,779
Adjustments:					
Depreciation and Amortization	2,750,000	2,949,994	2,950,000	2,695,548	(199,994)
Changes in Assets and Liabilities				1,451,912	<u> </u>
Net Cash Provided By (Used In) Operating Activities	3,568,534	3,186,749	3,753,416	5,092,497	381,785
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES					
Interest Paid Facility Improvements	-	-	-	-	-
Annual Lease Payments	-	-	_	-	_
Transfers From/To	-	_	_	(834,199)	-
Net Cash Provided By (Used In) Non-Capital				(00.,.00)	
Financing Activities		<u>-</u>		(834,199)	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Non-Operating Revenues Received	743,000	756,387	769,000	676,671	(13,387)
Capital Spending	(10,210,540)	(5,138,797)	(9,296,000)	(5,698,875)	(5,071,743)
Borrowing Proceeds	-	-	-	15,292,006	-
Interest Payments	(1,466,582)	(1,638,942)	(2,003,000)	(1,202,612)	172,360
Principal Payments	(1,725,120)	(1,518,853)	(1,741,000)	(1,667,818)	(206,267)
Net Cash Provided By (Used In) Capital and Related					
Financing Activities	(12,659,242)	(7,540,205)	(12,271,000)	7,399,372	(5,119,037)
CASH FLOWS FROM INVESTING ACTIVITIES					
Investment Maturities	6,570,850	2,022,010	4,000,000	5,520,144	4,548,840
Investment Purchases	-	-	-	(12,309,800)	-
Interest Received on Investments	144,000	173,750	125,000	159,224	(29,750)
Net Cash Provided By (Used In) Investing Activities	6,714,850	2,195,760	4,125,000	(6,630,432)	4,519,090
NET INCREASE (DECREASE) IN CASH	(2,375,858)	(2,157,696)	(4,392,584)	5,027,238	(218,162)
Cash - Beginning of Year	9,044,756	11,202,452	11,202,452	6,175,214	(2,157,696)
CASH - END OF YEAR	6,668,898	9,044,756	6,809,868	11,202,452	(2,375,858)

\$'s	2019 Budget	2018 Forecast	2018 Budget	2017 Actuals	2019 vs. 2018 FC
OPERATING REVENUES					
Charges for Services	9,772,570	9,219,406	9,591,000	8,863,788	553,164
Rent	87,860	87,860	91,000	91,019	-
Other income	129,158	129,158	51,000	99,307	
Total Operating Revenues	9,989,588	9,436,424	9,733,000	9,054,114	553,164
OPERATING EXPENSES (CASH BASED)					
Salaries and Wages	(1,020,940)	(1,129,114)	(1,064,358)	(1,042,565)	108,174
General and Administrative	(1,399,959)	(1,360,096)	(1,251,856)	(1,257,063)	(39,863)
Utilities	(592,750)	(544,741)	(584,346)	(420,812)	(48,009)
Materials and Supplies	(504,580)	(274,264)	(320,654)	(422,730)	(230,316)
Miscellaneous Services Treatment and Transportation	(2,902,825)	(2,941,460)	(2,758,370)	(2,270,359)	38,635
Total Operating Expenses	(6,421,054)	(6,249,675)	(5,979,584)	(5,413,529)	(171,379)
	(0,121,001)	(0,2 :0,0:0)	(0,0:0,00:)	(0,110,020)	(,6.6)
CASH FROM OPERATIONS	3,568,534	3,186,749	3,753,416	3,640,585	381,785
Interest Received	144,000	173,750	125,000	127,486	(29,750)
CASH AVAILABLE FOR DEBT SERVICE	3,712,534	3,360,499	3,878,416	3,768,071	352,035
DEBT SERVICE	(1,466,582)	(4 639 043)	(2.002.000)	(4 202 642)	170 260
Interest and Fees Paid Principal Paid	(1,725,120)	(1,638,942) (1,518,853)	(2,003,000) (1,741,000)	(1,202,612) (1,667,818)	172,360 (206,267)
Total Debt Service	(3,191,702)	(3,157,795)	(3,744,000)	(2,870,430)	(33,907)
Total Best Gervice	(0,101,702)	(0,101,100)	(0,144,000)	(2,070,400)	(00,001)
NET CASH AVAILABLE AFTER DEBT SERVICE	520,832	202,704	134,416	897,641	318,128
	1.16	1.06	1.04	1.31	0.10
NON-OPERATING REVENUES (EXPENSES)					
Tapping and Capital Recovery Fees	467,000	472,950	485,000	455,405	(5,950)
Meter Sales Inspection, Plan Reviews, and Project Reimbursements	108,000 144,000	107,459 157,913	105,000 156,000	112,468 154,433	541 (13,913)
Other Income	24,000	18,065	23,000	109,343	5,935
Less: Project Reimbursement	, -	· -	(23,000)	, -	, -
Other Expense	-	(1,808)	-	-	1,808
Less:Expensed Capex		1,808		(427,991)	(1,808)
Total Non-Operating Revenues (Expenses)	743,000	756,387	746,000	403,658	(13,387)
Changes in Assets and Liabilities	_	-	-	143,887	-
				· · ·	-
NET CASH AVAILABLE FOR CAPITAL	1,263,832	959,091	880,416	1,445,186	304,741
FINANCING AND INVESTMENT ACTIVITY					
Grants Received New Borrowing	-	-	-	- 15,292,006	-
Investments Converted to Cash	6,570,850	2,022,010	4,000,000	5,520,144	4,548,840
New Investments From Cash	-	-	-	(12,309,800)	-
Annual Lease Payments	-	-	-	-	-
Project Reimbursements			23,000		
Total Financing & Investment Activity	6,570,850	2,022,010	4,023,000	8,502,350	4,548,840
CAPITAL SPENDING					
Net Capital Spending	(10,210,540)	(5,136,989)	(9,296,000)	(5,270,884)	(5,073,551)
Add: Expensed Capex		(1,808)		(427,991)	1,808
Total Capital Spending	(10,210,540)	(5,138,797)	(9,296,000)	(5,698,875)	(5,071,743)
NET CASH FLOW TO FUND	(2,375,858)	(2,157,696)	(4,392,584)	4,248,661	(218,162)

φI_	2019	2018	2018	2017	2019 vs.
\$'s	Budget	Forecast	Budget	Actuals	2018 FC
DEBT SERVICE RATIO (INDENTURE BASED)					
Total Operating Revenues	9,989,588	9,436,424	9,733,000	9,054,114	553,164
Total Operating Expenses (Cash Based)	(6,421,054)	(6,249,675)	(5,979,584)	(5,413,529)	(171,379)
Interest Income	144,000	173,750	125,000	127,486	(29,750)
Annual Lease Payment (City)	740,000	750.007	740,000	400.050	(40.007)
Total Non-Operating Revenues (Expenses)	743,000	756,387	746,000	403,658	(13,387)
Cash Available For Debt Service	4,455,534	4,116,886	4,624,416	4,171,729	338,648
Total Debt Service	3,191,702	3,157,795	3,744,000	2,870,430	33,907
Debt Service Ratio	1.40	1.30	1.24	1.45	0.09
CAPITAL COVERAGE RATIO					
Net Available for Capital	1,263,832	959.091	903.416	1,301,299	304,741
Total Capex	10,210,540	5,138,797	9,296,000	5,698,875	5,071,743
Capital Coverage Ratio	0.12	0.19	0.10	0.23	(0.06)
CUMMARY OF ACCOUNT DAI ANCES					
SUMMARY OF ACCOUNT BALANCES	3,375,072	4,854,240			
Cash - Operations Cash - Project Reserves	3,375,072 1,740,011	2,636,701			
Cash - Restricted	1,553,815	1,553,815			
Total Cash Accounts	6,668,898	9,044,756			
Investments - Operations	5,452,019	5,452,019			
Investments - Project Reserves	-	6,570,850			
Investments - Restricted	25,524	25,524			
Total Investments	5,477,543	12,048,393			
TOTAL DALAMOSO	40.440.***	04 000 445			
TOTAL BALANCES	12,146,441	21,093,149			

LEHIGH COUNTY AUTHORITY - SUBURBAN WATER 2019 BUDGET CASH FLOW BRIDGE - 2019 BUDGET vs. 2018 FORECAST \$'S

NET CASH FLOW PER 2018 Q3 FORECAST	(2,157,696)	
Revenues		
Increase in Revenue requirement	553,164	6.0% increase in total revenue dollars. Will be doing rate study
Operating expenses		
Salaries & Wages	108,174	3.0% wage pool, 7.5% increase in benefits, favorable shift in hours
Cost inflation	(97,282)	2.6% general inflation rate
Change in spending levels	(182,271)	2.9% increase in spending levels
Total Operating Expenses	(171,379)	Net increase of 2.7%
Interest Income	(29,750)	Reduction in invested balances
Debt Service		
Reduction in interest expense	172,360	
Increase in principal portion	(206,267)	Higher principal requirements kicking in
Net increase	(33,907)	
Non-Operating Revenues (Expenses)		
Change in Non-Operating revenues (expenses)	(11,579)	
Higher expensed capex	(1,808)	Not budgeting any capex to be expensed
Net NOR (NOE)	(13,387)	
Capital Spending/Funding		
Higher total capex	(5,071,743)	
Investments converting to cash	4,548,840	Using remainder of invested balances
Lower balances of cash invested	-	
No Borrowing		
Net Changes	(522,903)	
Net Increase (Decrease)	(218,162)	
NET CASH FLOW PER 2019 BUDGET	(2,375,858)	

Rame	BALANCE SHEET	SUBURBAN WATER			
CURRENT ASSETS Cash and Cash Equivalents 5,115,083 7,490,941 9,655, 652,035 7,452,035 7,452,035 7,452,035 7,452,035 7,452,035 7,452,035 7,452,035 7,452,035 7,452,035 7,452,035 7,452,035 7,152,035 1,554,030 1,554,030 1,554,030 1,554,030 1,554,030 1,554,031 2,552 205,592 205,592 205,592 205,592 205,592 205,592 205,592 205,592 205,592 205,592 205,592 205,592 205,592 205,592 205,592 205,592 205,592 205,592 205,592 205,703 3,4170 34,170		2019	2018	2017 Actuals	
Cash and Cash Equivalents 5,115,083 7,490,941 9,655, Certificates of Deposit 5,452,035 5,452,035 5,452,035 7,151, Accounts Receivable - Customers 1,594,030 1,594,030 1,594,030 1,594,030 1,594,030 1,594,030 1,594,030 1,594,030 1,594,030 1,594,030 1,594,030 1,594,030 1,594,030 1,594,030 1,594,030 1,594,030 1,594,030 1,594,030 1,594,030 2,592,230 2,205,592 205,592 205,592 205,208 2,304,170 34,170	ASSETS AND DEFERRED OUTFLOWS				
Cash and Cash Equivalents 5,115,083 7,490,941 9,655, 2035 5,452,035 5,452,035 5,452,035 7,151, 340,030 1,594,030 2,204,041,000 2,204,041,000 2,204,041,000 2,204,041,000 2,204,041,000 2,204,041,000 2,204,041,000 3,4170 34,470 34,470 34,470 34,170 34,770	CURRENT ASSETS				
Certificates of Deposit		5,115,083	7,490,941	9,655,324	
Accounts Receivable - Customers 1,594,030 1,594,030 1,594,030 1,594,030 1,594,030 1,594,030 1,594,030 1,594,030 1,594,030 1,594,030 1,594,030 1,594,030 1,594,030 1,594,030 1,594,030 1,594,030 2,05,592 205,592 205,592 205,592 205,592 205,592 205,592 205,592 205,592 205,592 205,592 205,592 2,304,170 34,470 34,470 34,470 34,470 34,470 34,470 34,470 34,470 34,470 34,470 34,470 34,482 48,64 Prepaid Expenses 1,594,030 1,594,030 1,592,84 48,64 Prepaid Expenses 179,283 1,790 21,126,00 1,792,00 21,126,00 1,792,00 21,126,00 1,792,00 21,126,00 1,792,00 21,126,00 1,792,00 21,126,00 1,792,00 21,126,00 1,792,00 21,126,00 1,792,00 21,126,00 1,792,00 21,126,00 1,126,00 1,126,00 1,126,00 1,126,00 1,126,00 1,126,00 1,126,00 <t< td=""><td></td><td></td><td></td><td>7,151,903</td></t<>				7,151,903	
Accounts Receivable - Financing Contracts	•			1,594,030	
Accounts Receivable - Others 205,592 205	Accounts Receivable - Financing Contracts	-	-	-	
Inventories		205,592	205,592	205,592	
Inventories	Due From (To) Other Funds	2,462,837	2,462,837	2,304,863	
Prepaid Expenses 179,831 179,331 179,3	Inventories	34,170	34,170	34,170	
Total Current Assets	Accrued Interest Receivable	854	854	854	
NON-CURRENT ASSETS Restricted Cash and Cash Equivalents 1,553,815 1,553,815 1,547,	Prepaid Expenses	179,831	179,831	179,831	
Restricted 1,553,815 1,553,815 1,547, 244, 25,508 25,708 25,715,643 4,017 4,017 4,017 4,017 4,017 4,017 4,017 4,017 4,017 4,017 4,017 4,017 4,017 4,017 4,017 4,017 4,017 4,017 4,017	Total Current Assets	15,044,432	17,420,290	21,126,567	
Cash and Cash Equivalents 1,553,815 1,554,756 25,508 25,508 25,508 25,508 25,508 25,508 25,508 25,508 25,508 25,508 25,508 25,508 25,508 25,508 25,508 25,508 25,508 8,750,0850 8,750,0850 8,750,0850 8,750,0850 8,750,0850 8,750,0850 8,750,0850 8,750,0850 1,5216 15,216 14,215 20,211 20,215 <t< td=""><td></td><td></td><td></td><td></td></t<>					
Certificates of Deposit Investment - US Treasury Obligations 25,508 25,508 25,508 25,508 25,508 25,508 25,508 8,750,808 8,750,808 8,750,808 8,750,808 8,750,7563 8,750,7563 8,750,7563 8,750,7563 8,750,7563 8,750,7563 8,750,7563 8,750,7563 4,017,7563 9,107,259 1,007,259		1 553 915	1 553 815	1 5/7 128	
Investment - US Treasury Obligations 5,717,643 5,717,643 4,017, Accrued Interest Receivable 15,216 15,216 15, 216 16, 21				25,508	
Developer Escrow Deposits 5,717,643 5,717,643 4,017, Accrued Interest Receivable 15,216 14,356 Capatil Assets 3,818,074 3,910,7259 9,107,759 1,077,791 17,728,010		23,300		8,750,850	
Accrued Interest Receivable 15,216 15,216 15,216 Total Restricted Assets 7,312,182 13,883,032 14,366, Capital Assets 1,979,296 1,970,79 3,818,074 3,818,074 3,818,074 3,818,074 3,818,074 3,818,17 1,682,17 3,182,17 3,182,17 3,182,17 3,121,17,17 3,121,17 3,121,17 3,121,17		5 717 643		4,017,759	
Total Restricted Assets 7,312,182 13,883,032 14,356, Capital Assets Land 1,979,296 1,979,98,381 3,818,074 3,818,29 7,7398,129 77,398,129 77,398,129 77,398,129 77,398,129 77,398,129 77,398,129 77,398,129 <t< td=""><td>·</td><td></td><td></td><td>15,216</td></t<>	·			15,216	
Capital Assets Land 1,979,296 1,979,296 1,979,296 1,979,296 1,979,296 1,979,296 1,979,296 1,979,296 1,979,296 1,979,296 1,979,296 1,979,299 1,979,299 9,107,259 16,871,358 16,871,358 16,871,358 16,871,358 16,871,358 16,871,358 16,871,358 16,871,358 16,871,46 22,847,846 22,847,846 22,847,846 22,847,846 22,847,846 22,847,846 22,847,					
Land 1,979,296 3,818,074 3,617,559 16,627,538 16,627,538 3,641,522 8,641,522 8,641,522 8,641,522 8,641,522 8,641,522 8,641,522 8,641,522 8,641,522 8,641,522 8		7,312,102	13,003,032	14,550,401	
Construction in Progress 3,818,074 3,918,739 77,398,129 16,871,558 16,871,558 16,871,558 16,871,558 16,871,558 16,871,558 16,871,558 16,871,558 16,871,558 16,871,558 16,871,558 11,671,10 12,672,614 6,620,42 1,207,901 1,207,901 1,207,901 1,207,901	•	1 070 206	1 070 206	1 070 206	
Wells and Reservoirs 9,107,259 9,107,259 9,107,259 9,107,259 9,107,259 9,107,259 9,107,259 9,107,259 77,398,129 77,398,168 16,871,358 16,871,358 16,871,358 16,871,358 16,871,358 16,871,358 16,871,358 16,871,466 22,847,846 22,847,846 22,847,846 22,847,846 22,847,846 22,847,846 11,757,614 6,620,620,620 12,207,901 1,207,901 1,207,901 1,207,901 1,207,901 1,207,901 1,207,901 1,207,901 1,207,901 1,207,901 1,207,901					
Transmission and Distribution Mains 77,398,129 16,871,358 16,871,464 22,847,846 12,07,901					
Service and Hydrants 16,871,358 22,847,846 6,620,041 6,620,020 6,620,020 6,620,020 6,620,020 6,620,020 1,207,901 1,207,901 1,207,901 1,207,901 1,207,901 1,207,901 1,207,901 1,207,901 1,207,901 1,207,901 1,207,901 1,207,901 1,207,901 1,207,901 1,207,901 1,207,901 1,207,901					
Interceptor and Collector Systems					
Buildings and Structures 22,847,846 46,620 46,620 Capacity 1,207,901 1,228,903 1,182,933 1,182,933 1,182,933 3,185 39,185 39,185 39,185 39,185 39,185 <td></td> <td>10,07 1,330</td> <td>10,071,330</td> <td>10,071,330</td>		10,07 1,330	10,071,330	10,071,330	
Metering System 8,641,522 6,620,720 1,207,901 1,207,901 1,207,901 1,207,901 1,207,901 1,207,80,172		22 847 846	22 847 846	22 847 846	
Equipment and Furnishings 21,968,154 11,757,614 6,620, Capacity 1,207,901 1,207,901 1,207,901 LESS: Accumulated Depreciation (43,480,432) (40,730,432) (37,780, Total Capital Assets 120,359,107 112,898,567 110,711, Other Assets Long-term Portion of Receivables and Financing Contracts Intangible Service Concession Arrangement - - - OPEB Asset 1,182,363 1,182,363 1,182,363 1,182,363 1,182,363 1,182,363 1,182,363 1,182,363 1,182,363 1,182,363 1,182,363 1,282,383 39,185 39,185 39,185 39,185 39,185 39,185 39,185 39,185 39,185 39,185 39,185 39,185 1,221,548 1,221,548 1,221,548 1,221,548 1,221,548 1,221,548 1,221,548 1,221,548,003,147 126,289, Total Non-Current Assets 143,937,269 145,423,437 147,416, Deferred Outflows Pensions 641,532 641,532 641,532 641,532 641,532 641,532 641,532					
Capacity LESS: Accumulated Depreciation 1,207,901 (43,480,432) 1,207,901 (40,730,432) 1,207,800 (37,780, Total Capital Assets 120,359,107 112,898,567 110,711, Other Assets Long-term Portion of Receivables and Financing Contracts Intangible Service Concession Arrangement - - - OPEB Asset Other Miscellaneous Assets 1,182,363 1,182,363 1,182,363 1,182,363 1,182,363 1,182,363 1,182,363 1,182,363 1,182,363 1,182,363 1,282,363 1,282,363 1,282,363 1,221,548 39,185 39,185 39,185 39,185 39,185 39,185 39,185 39,185 39,185 39,185 39,185 39,185 1,221,548					
LESS: Accumulated Depreciation (43,480,432) (40,730,432) (37,780, 120,359,107) Total Capital Assets 120,359,107 112,898,567 110,711, 110,711, 112,898,567 Other Assets 2 1 2					
Total Capital Assets 120,359,107 112,898,567 110,711, Other Assets Long-term Portion of Receivables and Financing Contracts Intangible Service Concession Arrangement	• •				
Other Assets Long-term Portion of Receivables and Financing Contracts -	•				
Long-term Portion of Receivables and Financing Contracts	•	120,339,107	112,090,007	110,711,372	
Intangible Service Concession Arrangement					
OPEB Asset 1,182,363 1,221,548 3,9,185 39,185 39,185 39,185 39,185 1,221,548 1,2		-	-	-	
Other Miscellaneous Assets - </td <td></td> <td>4 400 262</td> <td>4 400 262</td> <td>4 400 262</td>		4 400 262	4 400 262	4 400 262	
Facilities Planning Costs, Net 39,185 39,185 39, Total Other Assets 1,221,548 1,221,548 1,221, Total Non-Current Assets 128,892,837 128,003,147 126,289, TOTAL ASSETS 143,937,269 145,423,437 147,416, Deferred Outflows Pensions 641,532 641,532 641, Refunding Loss on Bonds 212,829 212,829 212,829 212,829		1,102,303	1,102,303	1,102,303	
Total Other Assets 1,221,548		20 195	20 195	- 39,185	
Total Non-Current Assets 128,892,837 128,003,147 126,289, TOTAL ASSETS 143,937,269 145,423,437 147,416, Deferred Outflows 641,532 641,532 641, Refunding Loss on Bonds 212,829 212,829 212,829					
TOTAL ASSETS 143,937,269 145,423,437 147,416, Deferred Outflows Pensions 641,532 641,532 641, Refunding Loss on Bonds 212,829 212,829 212,					
Deferred Outflows Pensions 641,532 641,532 641, Refunding Loss on Bonds 212,829 212,829 212,829	Total Non-Current Assets	128,892,837	128,003,147	126,289,581	
Pensions 641,532 641,532 641, Refunding Loss on Bonds 212,829 212,829 212,	TOTAL ASSETS	143,937,269	145,423,437	147,416,148	
Refunding Loss on Bonds 212,829 212,829 212,829					
		641,532	641,532	641,532	
Total Deferred Outflows 854.361 854.361 854.361	Refunding Loss on Bonds	212,829	212,829	212,829	
	Total Deferred Outflows	854,361	854,361	854,361	
TOTAL ASSETS AND DEFERRED OUTFLOWS 144,791,630 146,277,798 148,270,	TOTAL ASSETS AND DEFERRED OUTFLOWS	144,791,630	146,277,798	148,270,509	

LEHIGH COUNTY AUTHORITY 2019 BUDGET BALANCE SHEET

BALANCE SHEET		SUBURBAN WATER			
		2019	2018	2017	
		Budget	Forecast	Actuals	
LIABILITIES AND NET POSITION					
Occurred the total and the second sec					
Current Liabilities: Accounts Payable - Trade		1,863,715	1,863,715	1,863,715	
Accounts Payable - Trade Accounts Payable - Capital		140,928	1,003,713	1,003,713	
Accounts Fayable - Capital Accrued Interest Payable		241,716	241,716	241,716	
Notes Payable		239,333	239,333	239,333	
Revenue Bonds Payable		1,445,700	1,445,700	1,445,700	
Developer Deposits and Other		192,998	192,998	192,998	
Accrued Expenses		190,395	190,395	190,395	
Total Current Liabilities		4,314,785	4,314,785	4,314,785	
Total Current Liabilities		4,514,705	4,514,705	4,314,763	
Non-Current Liabilities					
Developer Deposits and Other		4,828,202	4,828,202	4,828,202	
SCA Payable		-	-	-	
Notes Payable		2,730,296	2,730,296	2,730,296	
OPEB Liability		-	-	-	
Net Pension Liability		822,165	822,165	822,165	
Revenue Bonds Payable		35,631,247	37,356,367	38,875,220	
Total Non-Current Liabilities		44,011,910	45,737,030	47,255,883	
Total Liabilities		48,326,695	50,051,815	51,570,668	
Net Position:					
Net investment in Capital Assets		81,928,260	81,689,308	82,163,166	
Restricted Debt Service		1,365,470	1,365,470	1,365,470	
Unrestricted		13,171,205	13,171,205	13,171,205	
Total Net Position		96,464,935	96,225,983	96,699,841	
Total Not I Usitivii		30,404,333	30,223,303	30,033,041	
TOTAL LIABILITIES AND NET POSITION		144,791,630	146,277,798	148,270,509	
	Check	-			

\$'s	2019 Budget	2018 Forecast
OPERATIONS - CASH		
OPERATING REVENUES		
Charges for Services	9,772,570	9,219,406
Rent	87,860	87,860
Other income	129,158	129,158
Total Operating Revenues	9,989,588	9,436,424
OPERATING EXPENSES (CASH BASED)		
Salaries and Wages	(1,020,940)	(1,129,114)
General and Administrative	(1,399,959)	(1,360,096)
Utilities	(592,750)	(544,741)
Materials and Supplies	(504,580)	(274,264)
Miscellaneous Services	(2,902,825)	(2,941,460)
Treatment and Transportation	-	-
Total Operating Expenses	(6,421,054)	(6,249,675)
CACH FROM ORFRATIONS	2 569 524	2 496 740
CASH FROM OPERATIONS	3,568,534	3,186,749
Interest Received	144,000	173,750
CASH AVAILABLE FOR DEBT SERVICE	3,712,534	3,360,499
DEBT SERVICE		
Interest and Fees Paid	(1,466,582)	(1,638,942)
Principal Paid	(1,725,120)	(1,518,853)
Total Debt Service	(3,191,702)	(3,157,795)
NET CASH AVAILABLE AFTER DEBT SERVICE	520,832	202,704
Changes in Assets and Liabilities	<u>-</u>	
NET CASH FROM OPERATIONS AVAILABLE FOR CAPITAL	520,832	202,704
Investments Converted Into Cash	-	-
Cash Converted to Investments	-	-
Cash from Restricted Balances	-	-
Cash to Restricted Balances	-	(6,687)
Cash provided for Capital Projects	(2,000,000)	1,177,617
NET FLOW - OPERATING CASH	(1,479,168)	1,373,634
Beginning Balance	4,854,240	3,480,606
OPERATING CASH - ENDING BALANCE	3,375,072	4,854,240

\$'s	2019 Budget	2018 Forecast
OPERATIONS - INVESTMENTS		
Cash provided to investments	-	-
Maturities converted to cash	-	-
From (To) Restricted	-	
NET FLOW - OPERATING INVESTMENTS	-	-
Beginning Balance	5,452,019	5,452,019
OPERATING INVESTMENTS - ENDING BALANCE	5,452,019	5,452,019
PROJECT RESERVES - CASH		
CASH PROVIDED FROM OPERATIONS	2,000,000	(1,177,617)
NON-OPERATING REVENUES (EXPENSES)		
Tapping and Capital Recovery Fees	467,000	472,950
Meter Sales	108,000	107,459
Inspection, Plan Reviews, and Project Reimbursements	144,000	157,913
Other Income	24,000	18,065
Less: Project Reimbursement	-	· -
Other Expense	-	(1,808)
Less:Expensed Capex	<u>-</u> _	1,808
Total Non-Operating Revenues (Expenses)	743,000	756,387
FINANCING AND INVESTMENT ACTIVITY		
Grants Received	_	-
New Borrowing	-	-
Investments Converted to Cash (Source)	6,570,850	2,022,090
New Investments From Cash (Use)	-	-
Annual Lease Payments - City	-	-
Project Reimbursements		<u>-</u>
Total Financing & Investment Activity	6,570,850	2,022,090
Interest Income	-	_
CAPITAL SPENDING		
Net Capital Spending	(10,210,540)	(5,136,989)
Add: Expensed Capex		(1,808)
Total Capital Spending	(10,210,540)	(5,138,797)
NET FLOW - PROJECT RESERVES CASH	(896,690)	(3,537,937)
Beginning Balance	2,636,701	6,174,638
PROJECT RESERVES CASH - ENDING BALANCE	1,740,011	2,636,701

\$'s	2019 Budget	2018 Forecast
PROJECT RESERVES - INVESTMENTS		_
New Investments From Cash (Source) Investments Converted to Cash (Use) Other	(6,570,850) 	- - -
NET FLOW - PROJECT RESERVES INVESTMENTS	(6,570,850)	-
Beginning Balance	6,570,850	6,570,850
PROJECT RESERVES INVESTMENTS - ENDING BALANCE	<u>-</u> .	6,570,850
RESTRICTED - CASH	_	
Sources Uses	<u> </u>	6,687 -
NET FLOW - RESTRICTED CASH	-	6,687
Beginning Balance	1,553,815	1,547,128
RESTRICTED CASH - ENDING BALANCE	1,553,815	1,553,815
RESTRICTED - INVESTMENTS	<u>-</u>	
Sources Uses	<u> </u>	<u>-</u>
NET FLOW - RESTRICTED INVESTMENTS	-	-
Beginning Balance	25,524	25,524
RESTRICTED INVESTMENTS - ENDING BALANCE	25,524	25,524
SUMMARY OF ACCOUNT FLOWS		
Cash - Operations Cash - Project Reserves Cash - Restricted	(1,479,168) (896,690)	1,373,634 (3,537,937) 6,687
Total Cash Accounts	(2,375,858)	(2,157,616)
Investments - Operations Investments - Project Reserves Investments - Restricted	- (6,570,850) -	- - -
Total Investments	(6,570,850)	
TOTAL FLOWS	(8,946,708)	(2,157,616)

\$'s		2019 Budget	2018 Forecast
SUMMARY OF ACCOUNT BALANCES			
Cash - Operations		3,375,072	4,854,240
Cash - Project Reserves		1,740,011	2,636,701
Cash - Restricted		1,553,815	1,553,815
Total Cash Accounts		6,668,898	9,044,756
Investments - Operations Investments - Project Reserves Investments - Restricted		5,452,019 - 25,524	5,452,019 6,570,850 25,524
Total Investments		5,477,543	12,048,393
TOTAL BALANCES		12,146,441	21,093,149
	Cash Check Diff	6,668,898	9,044,756
	Investment Check Diff	5,477,543 -	12,048,393

LEHIGH COUNTY AUTHORITY 2019 BUDGET SUBURBAN WATER

STATEMENT OF CHANGES IN NET POSITION	2019 Budget	2018 Forecast	2018 Budget
OPERATING REVENUES			
Service Charges			
Large Industrial	1,126,975	1,063,184	1,123,000
Other Industrial/Commercial	3,433,906	3,239,534	3,265,000
Residential	3,809,007	3,593,403	3,908,000
Penalties	77,294	72,919	68,000
Private Fire Service	878,685	828,948	798,000
Public Fire Service	446,703	421,418	429,000
Total Service Charges	9,772,570	9,219,406	9,591,000
Rental Income	87,860	87,860	91,000
Miscellaneous	129,158	129,158	51,000
Total Operating Revenues	9,989,588	9,436,424	9,733,000
OPERATING EXPENSES			
Personnel	007.050	4 040 040	0.45.470
Permanent	907,056	1,040,010	945,178
Overtime	113,884	89,104	119,180
Employee Benefits	382,119	462,016	362,624
Total Personnel	1,403,059	1,591,130	1,426,982
Purchase of Services			
Internal Services - Overhead & Support	1,017,840	898,080	889,232
Utilities	592,750	544,741	584,346
Engineering	39,000	31,999	36,500
Analyses (External)	198,300	87,484	191,300
Contract Operating Svcs	38,270	34,100	38,270
Compliance Expense	41,805	-	41,700
Maintenance Services	365,100	240,324	278,100
Fleet Management Services	25,000	35,109	29,000
Extraordinary Expenditures	-	-	-
Industrial Meter Testing & Repair	8,600	- 04.050	8,600
Miscellaneous Services	62,350	91,650	35,500
Water Purchases	2,124,400	2,420,794	2,099,400
Total Purchases of Services	4,513,415	4,384,281	4,231,948
Materials and Supplies			
Pump Supplies	38,500	33,389	1,504
Purification Supplies	113,100	60,265	100,150
Distribution & Transmission Supplies	79,330	44,232	55,800
Fleet Management Supplies	2,500	6,836	2,500
Misc. Materials & Supplies	54,600	34,223	39,000
Fuel & Mileage	66,150	47,296	65,900
Total Materials and Supplies	354,180	226,241	264,854
Equipment	150,400	48,023	55,800
Depreciation & Amortization	2,750,000	2,949,994	2,950,000
Total Operating Expenses	9,171,054	9,199,669	8,929,584
OPERATING INCOME	818,534	236,755	803,416

LEHIGH COUNTY AUTHORITY 2019 BUDGET SUBURBAN WATER

STATEMENT OF CHANGES IN NET POSITION	2019 Budget	2018 Forecast	2018 Budget
NON-OPERATING REVENUES			
Supply/Tapping Fees	387,000	389,920	400,000
Distribution Tapping Fees	80,000	83,030	85,000
Meter Sales	108,000	107.459	105,000
Inspection & Planning Review Fees	144,000	157,913	156,000
Project Reimbursement	-	- , -	23,000
Other	24,000	18,065	-
Total Non-Operating Revenues	743,000	756,387	769,000
NON-OPERATING (EXPENSES)			
Capital Charged to Expenses	-	(1,808)	-
Other Miscellaneous Expenses	-	-	-
Total Non-Operating Expenses		(1,808)	
INCOME BEFORE INTEREST AND CONTRIBUTED CAPITAL	1,561,534	991,334	1,572,416
Interest Income	144,000	173,750	125,000
Interest (Expense)	(1,466,582)	(1,638,942)	(2,003,000)
INCOME BEFORE CONTRIBUTED CAPITAL	238,952	(473,858)	(305,584)
CONTRIBUTED CAPITAL			
NET INCOME	238,952	(473,858)	(305,584)

LEHIGH COUNTY AUTHORITY 2019 BUDGET SUBURBAN WATER

CASH FLOWS	2019 Budget	2018 Forecast	2018 Budget
Operating Revenues	9,989,588	9,436,424	9,733,000
Operating Expenses	(9,171,054)	(9,199,669)	(8,929,584)
Add: Depreciation Expense	2,750,000	2,949,994	2,950,000
Net Operating Cash	3,568,534	3,186,749	3,753,416
Interest Income	144,000	173,750	125,000
Net Cash Available For Debt Service	3,712,534	3,360,499	3,878,416
Debt Service			
Interest Paid	(1,466,582)	(1,638,942)	(2,003,000)
Financing Fees Paid	-	-	-
Princial Paid	(1,725,120)	(1,518,853)	(1,741,000)
Total Debt Service	(3,191,702)	(3,157,795)	(3,744,000)
NET CASH AVAILABLE AFTER DEBT SERVICE	520,832	202,704	134,416
Non-Operating Revenues	743,000	756,387	769,000
Less: Project Reimbursement	-	(18,065)	(23,000)
Non-Operating Expenses	-	(1,808)	-
Less: Capital Charged to Expenses	-	1,808	-
Working Capital Changes		-	
NET CASH AVAILABLE FOR CAPITAL	1,263,832	941,026	880,416
Financing & Investment Activity			
Project Reimbursements	-	18,065	23,000
Investments converting to Cash	6,570,850	2,022,010	4,000,000
New Borrowing	-	-	-
Cash Investments	- (40.040.546)	- (5.400.707)	- (0.000.000)
Capital Spending	(10,210,540)	(5,138,797)	(9,296,000)
NET CASH FLOW TO FUND	(2,375,858)	(2,157,696)	(4,392,584)

2019 BUDGET SUBURBAN DIVISION WATER FUND CAPITAL EXPENDITURES

	Primary Project	Estimated Project	Estimated Costs	2019 Budget	Estimated Costs
Project	Category	Cost	Through 2018		2020 - 2023
LCA Funded Projects					
Annual Projects	AM - Varies	\$ 8,036,000	- \$	1,636,000	6,400,000
Water Main Replacement Projects	AM - Varies	13,700,000	-	2,500,000	11,200,000
CLD Auxiliary Pump Station & Main Extension	Sys Imp	1,768,000	350,140	1,417,860	-
Upper Milford Central Division Improvements - Buss Acres	AM - High	1,370,000	-	700,000	670,000
Additional (Redundant) Water Supply - Small Satellite Divisions	Sys Imp	465,000	10,000	100,000	355,000
Water Meter Reading Equipment Upgrade	AM - Med	3,927,000	-	1,963,500	1,963,500
Central Lehigh to Upper Milford Division Interconnection	New Cust	1,785,800	237,620	1,348,180	200,000
CLD Well Improvements	AM - Med	370,000	-	60,000	310,000
CLD Water System Optimization	Sys Imp	120,000	-	60,000	60,000
Total Suburban Division Water Capital Expenditures (Funded):			\$ 597,760 \$	9,785,540	
ADMINISTRATION CAPITAL ALLOCATION				425,000	

10,210,540



LEHIGH COUNTY AUTHORITY - SUBURBAN WASTEWATER 2019 BUDGET CONDENSED STATEMENTS

CONDENSED STATEMENTS		SIIRIID	BAN WASTEWA	TED	
	2019	2018	2018	2017	2019 vs.
INCOME STATEMENT (\$)	Budget	Forecast	Budget	Actuals	2018 FC
Operating Revenues Operating Expenses	15,488,964 15,895,661	13,719,174 15,337,774	15,697,000 15,408,285	12,858,781 15,850,477	1,769,790 (557,887)
Operating Income Non-Operating Revenues (Expenses)	(406,697) 826,000	(1,618,600) 774,478	288,715 806,000	(2,991,696) 439,236	1,211,902 51,522
Income Before Interest Interest Income	419,303 75,000	(844,122) 100,459	1,094,715 5,000	(2,552,460) 162,034	1,263,424 (25,459)
Interest Expense	(206,346)	(206,346)	(216,000)	(204,418)	
Income Before Capital Contributions Capital Contributions	287,957 	(950,009)	883,715 	(2,594,844) 2,055,943	1,237,965
Net Income	287,957	(950,009)	883,715	(538,901)	1,237,965
CASH FLOWS (INDIRECT) (\$)	2019 Budget	2018 Forecast	2018 Budget	2017 Actuals	2019 vs. 2018 FC
Net Cash Provided By (Used In) Operating Activities	4,134,068	3,156,590	5,064,715	1,914,183	977,477
Net Cash Provided By (Used In) Non-Capital Financing Activities Net Cash Provided By (Used In) Capital and Related Financing Activities Net Cash Provided By (Used In) Investing Activities	75,000 (9,477,976) 3,500,000	100,459 (2,488,118) 980,000	5,000 (11,301,000) 3,480,000	162,034 (3,076,000) (11,122)	(25,459) (6,989,858) 2,520,000
Net Increase (Decrease) in Cash	(1,768,908)	1,748,931	(2,751,285)	(1,010,905)	(3,517,840)
Cash - Beginning of Year	10,342,850	8,593,919	8,593,919	9,604,824	1,748,931
Cash - End of Year	8,573,942	10,342,850	5,842,634	8,593,919	(1,768,908)
CASH FLOW (DIRECT) (\$)	2019 Budget	2018 Forecast	2018 Budget	2017 Actuals	2019 vs. 2018 FC
Operating Revenues Operating Expenses (ex D&A)	15,488,964 (11,354,896)	13,719,174 (10,562,584)	15,697,000 (10,632,285)	12,858,781 (11,251,381)	1,769,790 (792,312)
Cash From Operations	4,134,068	3,156,590	5,064,715	1,607,400	977,477
Interest Received	75,000	100,459	5,000	162,034	(25,459)
Cash Available for Debt Service Debt Service	4,209,068 (684,476)	3,257,049 (672,565)	5,069,715 (690,000)	1,769,434 (680,003)	952,018 (11,911)
Net Cash Available After Debt Service Non-Operating Revenues (Expenses) Changes in Working Capital	3,524,592 826,000	2,584,484 790,034	4,379,715 1,107,000	1,089,431 469,340 468,817	940,107 35,966 -
Net Cash Available For Capital	4,350,592	3,374,518	5,486,715	2,027,588	976,073
Financing & Investment Activity Capital Spending	3,500,000 (9,619,500)	980,000 (2,605,587)	3,480,000 (11,718,000)	(173,156) (2,865,337)	2,520,000 (7,013,913)
Net Cash Flow	(1,768,908)	1,748,931	(2,751,285)	(1,010,905)	(3,517,840)
Beginning Balance	10,342,850	8,593,919	8,593,919	9,604,824	1,748,931
Ending Balance	8,573,942	10,342,850	5,842,634	8,593,919	(1,768,908)
DEBT SERVICE COVERAGE RATIO	7.36	6.02	8.95	3.29	1.34
BALANCE SHEET (\$)	2019 Budget	2018 Forecast	2017 Actuals		
Assets and Deferred Outflows					
Cash and Cash Equivalents	8,236,671	10,005,579	8,256,648		
Investments - Unrestricted Other Current Assets	4,026,119 3,732,338	7,526,119 3,732,338	8,506,119 3,732,338		
Cash and Cash Equivalents - Restricted	337,271	337,271	337,271		
Investments - Restricted Other Restricted Assets	-	-	-		
Capital Assets, net of Accumulated Depreciation	90,599,171	85,520,436	87,705,595		
Other Long-Term Assets Deferred Outflows	2,317,210 322,941	2,317,210 322,941	2,317,210 322,941		
Total Assets and Deferred Outflows	109,571,721	109,761,894	111,178,122		
Liabilities and Net Position	2	0.4			
Current Liabilities Long-Term Liabilities	2,153,780 7,474,188	2,153,780 7,952,318	2,141,869 8,430,448		
Net Position	99,943,753	99,655,796	100,605,805		
Total Liabilities and Net Position	109,571,721	109,761,894	111,178,122		

LEHIGH COUNTY AUTHORITY - SUBURBAN WASTEWATER 2019 BUDGET STATEMENT OF CHANGES IN NET POSITION

\$'s	2019 Budget	2018 Forecast	2018 Budget	2017 Actuals	2019 vs. 2018 FC
OPERATING REVENUES		. 0.000.01		7.0144.0	
Charges for Services	15,488,964	13,719,174	15,697,000	12,858,781	1,769,790
Rent	-	-	-	-	-
Other income	-	-	-	-	-
Total Operating Revenues	15,488,964	13,719,174	15,697,000	12,858,781	1,769,790
OPERATING EXPENSES					
Salaries and Wages	420,095	396,344	461,482	424,208	(23,751)
General and Administrative	474,363	470,721	464,057	559,911	(3,642)
Utilities	338,035	347,377	285,486	226,197	9,342
Materials and Supplies	459,324	302,155	372,250	155,503	(157,169)
Miscellaneous Services	7,719,715	6,913,277	7,079,017	6,369,014	(806,438)
Treatment and Transportation	1,943,364	2,132,710	1,969,993	3,516,548	189,346
Depreciation and Amortization	4,540,765	4,775,190	4,776,000	4,599,096	234,425
Total Operating Expenses	15,895,661	15,337,774	15,408,285	15,850,477	(557,887)
Operating Income (Loss)	(406,697)	(1,618,600)	288,715	(2,991,696)	1,211,902
NON-OPERATING REVENUES (EXPENSES)					
Tapping and Capital Recovery Fees Meter Sales	800,000	788,788 -	1,015,000	449,376 -	11,212
Inspection, Plan Reviews, and Project Reimbursements	25,000	311	92,000	12,444	24,689
Other Income	1,000	935	-	7,520	65
Other Expense		(15,556)	(301,000)	(30,104)	15,556
Total Non-Operating Revenues (Expenses)	826,000	774,478	806,000	439,236	51,522
Income Before Interest	419,303	(844,122)	1,094,715	(2,552,460)	1,263,424
Interest Income	75,000	100,459	5,000	162,034	(25,459)
Interest Expense	(206,346)	(206,346)	(216,000)	(204,418)	
Increase (Decrease) in Net Position Before					
Capital Contributions	287,957	(950,009)	883,715	(2,594,844)	1,237,965
CAPITAL CONTRIBUTIONS					
Capital Grants	-	-	-	-	-
Capital Assets Provided	<u>-</u>	<u>-</u>		2,055,943	
Total Capital Contributions	-			2,055,943	-
INCREASE (DECREASE) IN NET POSITION	287,957	(950,009)	883,715	(538,901)	1,237,965
Net Position Beginning of Year Cumulative Changes	99,655,796	100,605,805	100,605,805	101,144,706	(950,009)
NET POSITION AT END OF YEAR	99,943,753	99,655,796	101,489,520	100,605,805	287,957

\$'s	2019 Budget	2018 Forecast	2018 Budget	2017 Actuals	2019 vs. 2018 FC
CASH FLOWS FROM OPERATING ACTIVITIES Operating Income (Loss)	(406,697)	(1,618,600)	288,715	(2,991,696)	1,211,902
Adjustments: Depreciation and Amortization Changes in Assets and Liabilities	4,540,765	4,775,190	4,776,000	4,599,096 306,783	(234,425)
Net Cash Provided By (Used In) Operating Activities	4,134,068	3,156,590	5,064,715	1,914,183	977,477
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES					
Interest Received	75,000	100,459	5,000	162,034	(25,459)
Facility Improvements Annual Lease Payments	-	-	-	-	-
Transfers From/To	-	-	-	-	-
Net Cash Provided By (Used In) Non-Capital Financing Activities	75,000	100,459	5,000	162,034	(25,459)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Non-Operating Revenues Received	826,000	790,034	1,107,000	469,340	35,966
Capital Spending	(9,619,500)	(2,605,587)	(11,718,000)	(2,865,337)	(7,013,913)
Borrowing Proceeds	(000.040)	- (404 405)	(040,000)	(004 440)	- (44.044)
Interest Payments Principal Payments	(206,346) (478,130)	(194,435) (478,130)	(216,000) (474,000)	(204,418) (475,585)	(11,911)
Net Cash Provided By (Used In) Capital and Related	(110,100)	(170,100)	(17 1,000)	(170,000)	
Financing Activities	(9,477,976)	(2,488,118)	(11,301,000)	(3,076,000)	(6,989,858)
CASH FLOWS FROM INVESTING ACTIVITIES					
Investment Maturities	3,500,000	980,000	3,480,000	5,445,346	2,520,000
Investment Purchases	-	-	-	(5,618,502)	-
Interest Received on Investments	_		<u> </u>	162,034	-
Net Cash Provided By (Used In) Investing Activities	3,500,000	980,000	3,480,000	(11,122)	2,520,000
NET INCREASE (DECREASE) IN CASH	(1,768,908)	1,748,931	(2,751,285)	(1,010,905)	(3,517,840)
Cash - Beginning of Year	10,342,850	8,593,919	8,593,919	9,604,824	1,748,931
CASH - END OF YEAR	8,573,942	10,342,850	5,842,634	8,593,919	(1,768,908)
SUMMARY OF ACCOUNT BALANCES					
Cash - Operations	7,097,001	6,072,409			
Cash - Project Reserves	1,139,670	3,933,170			
Cash - Restricted	337,271	337,271			
Total Cash Accounts	8,573,942	10,342,850			
Investments - Operations	-	-			
Investments - Project Reserves	4,026,119	7,526,119			
Investments - Restricted					
Total Investments	4,026,119	7,526,119			
TOTAL BALANCES	12,600,061	17,868,969			

et-	2019	2018	2018	2017	2019 vs.
\$'s	Budget	Forecast	Budget	Actuals	2018 FC
OPERATING REVENUES	45 400 004	10 710 171	45 007 000	40.050.704	4 700 700
Charges for Services Rent	15,488,964	13,719,174	15,697,000	12,858,781	1,769,790
Other income	-	_	_	-	-
Total Operating Revenues	15,488,964	13,719,174	15,697,000	12,858,781	1,769,790
				:=,===,:=:	.,,.
OPERATING EXPENSES (CASH BASED)					
Salaries and Wages	(420,095)	(396,344)	(461,482)	(424,208)	(23,751)
General and Administrative	(474,363)	(470,721)	(464,057)	(559,911)	(3,642)
Utilities	(338,035)	(347,377)	(285,486)	(226,197)	9,342
Materials and Supplies	(459,324)	(302,155)	(372,250)	(155,503)	(157,169)
Miscellaneous Services	(7,719,715)	(6,913,277)	(7,079,017)	(6,369,014)	(806,438)
Treatment and Transportation	(1,943,364)	(2,132,710)	(1,969,993)	(3,516,548)	189,346
Total Operating Expenses	(11,354,896)	(10,562,584)	(10,632,285)	(11,251,381)	(792,312)
CASH FROM OPERATIONS	4,134,068	3,156,590	5,064,715	1,607,400	977,477
Internat Described	75.000	400.450	F 000	100.004	(05.450)
Interest Received	75,000	100,459	5,000	162,034	(25,459)
CACH AVAILABLE FOR REPT OFFINION	4 000 000	0.057.040	E 000 745	4 700 404	050.040
CASH AVAILABLE FOR DEBT SERVICE	4,209,068	3,257,049	5,069,715	1,769,434	952,018
DEBT SERVICE	(000.040)	(404 405)	(040,000)	(004.440)	(44.044)
Interest and Fees Paid Principal Paid	(206,346) (478,130)	(194,435)	(216,000) (474,000)	(204,418)	(11,911)
•		(478,130)		(475,585)	(44.044)
Total Debt Service	(684,476)	(672,565)	(690,000)	(680,003)	(11,911)
NET CACH AVAILABLE AFTER REDT CERVICE	0.504.500	0.504.404	4 070 745	4 000 404	040407
NET CASH AVAILABLE AFTER DEBT SERVICE	3,524,592	2,584,484	4,379,715	1,089,431	940,107
NON-OPERATING REVENUES (EXPENSES)	6.15	4.84	7.35	2.60	1.31
Tapping and Capital Recovery Fees	800,000	788,788	1,015,000	449,376	11,212
Meter Sales	-	-	-	-	
Inspection, Plan Reviews, and Project Reimbursements	25,000	311	92,000	12,444	24,689
Other Income	1,000	935	· -	7,520	65
Less: Project Reimbursement	-	-	-	-	-
Other Expense	-	(15,556)	(301,000)	(30,104)	15,556
Less:Expensed Capex		15,556	301,000	30,104	(15,556)
Total Non-Operating Revenues (Expenses)	826,000	790,034	1,107,000	469,340	35,966
Changes in Assets and Liabilities				468,817	
					-
NET CASH AVAILABLE FOR CAPITAL	4,350,592	3,374,518	5,486,715	2,027,588	976,073
FINANCING AND INVESTMENT ACTIVITY					
Grants Received	-	-	-	-	-
New Borrowing Investments Converted to Cash	3,500,000	980,000	3,480,000	5,445,346	2,520,000
New Investments From Cash	3,300,000	300,000	3,400,000	(5,618,502)	2,320,000
Annual Lease Payments	_	_	_	(0,010,002)	_
Project Reimbursements	_	-	-	-	-
Total Financing & Investment Activity	3,500,000	980,000	3,480,000	(173,156)	2,520,000
0.40744 0.05740440					
CAPITAL SPENDING	(0.040.500)	(0.500.004)	(44 447 000)	(0.005.000)	(7.000.400)
Net Capital Spending Add: Expensed Capex	(9,619,500)	(2,590,031)	(11,417,000)	(2,835,233)	(7,029,469)
•	(0.040.500)	(15,556)	(301,000)	(30,104)	15,556
Total Capital Spending	(9,619,500)	(2,605,587)	(11,718,000)	(2,865,337)	(7,013,913)
NET CASH FLOW TO FUND	(1,768,908)	1,748,931	(2,751,285)	(1,010,905)	(3,517,840)

ΦI-	2019	2018	2018	2017	2019 vs.
\$'s	Budget	Forecast	Budget	Actuals	2018 FC
DEBT SERVICE RATIO (INDENTURE BASED)					
Total Operating Revenues	15,488,964	13,719,174	15,697,000	12,858,781	1,769,790
Total Operating Expenses (Cash Based)	(11,354,896)	(10,562,584)	(10,632,285)	(11,251,381)	(792,312)
Interest Income	75,000	100,459	5,000	162,034	(25,459)
Annual Lease Payment (City)	-	-	-	-	-
Total Non-Operating Revenues (Expenses)	826,000	790,034	1,107,000	469,340	35,966
Cash Available For Debt Service	5,035,068	4,047,083	6,176,715	2,238,774	987,984
Total Debt Service	684,476	672,565	690,000	680,003	11,911
Debt Service Ratio	7.36	6.02	8.95	3.29	1.34
CAPITAL COVERAGE RATIO					
Net Available for Capital	4,350,592	3,374,518	5,486,715	2,027,588	976,073
Total Capex	9,619,500	2,605,587	11,718,000	2,865,337	7,013,913
Capital Coverage Ratio	0.45	1.30	0.47	0.71	(0.84)
SUMMARY OF ACCOUNT BALANCES					
Cash - Operations	7,097,001	6,072,409			
Cash - Project Reserves	1,139,670	3,933,170			
Cash - Restricted	337,271	337,271			
Total Cash Accounts	8,573,942	10,342,850			
Investments - Operations					
Investments - Project Reserves	4,026,119	7,526,119			
Investments - Restricted		<u>-</u>			
Total Investments	4,026,119	7,526,119			
TOTAL BALANCES	12,600,061	17,868,969			

LEHIGH COUNTY AUTHORITY - SUBURBAN WASTEWATER 2019 BUDGET CASH FLOW BRIDGE - 2019 BUDGET vs. 2018 FORECAST \$000'S

NET CASH FLOW PER 2018 Q3 FORECAST	1,748,931
Revenues	
Signatory Revenues	505,974 6.6% revenues increase from flows& loads and rates 13.5% increase in WWTP revenues driven by higher excess removal credits,
WWTP Revenues	1,263,816 higher hauler revenues, and higher industrial fees
Total Revenues	1,769,790 12.9% increase in total revenues
Operating expenses	
Salaries & Wages	(23,751) 3.0% wage pool, 7.5% benefits increase
General inflation	(210,277) 2.6% general inflation
	5.2% increase in spending levels with increased spending for purchased
Spending levels	(558,284) services, materials & supplies, and equipment
Total Operating expenses	(792,312) 7.5% total increase
Interest Income	(25,459) Lower investment balances
Debt Service	(11,911) Just slightly higher
Non-Operating Revenues (Expenses)	
Change in Non-Operating revenues (expenses)	35,966 Small increase in tapping fees and inspection/plan review fees
Financing activity	
Investments converting to cash	2,520,000 Will be rolling \$3,500,000 into cash compared to \$980,000 in 2018
Capital Spending/Funding	(7,013,913) Significant increase in project activity
Net Changes	(3,517,839)
NET CASH FLOW PER 2019 BUDGET	(1,768,908)

BALANCE SHEET	SUBURBAN WASTEWATER		
	2019 Budget	2018 Forecast	2017 Actuals
ASSETS AND DEFERRED OUTFLOWS	-		
CURRENT ASSETS			
Cash and Cash Equivalents	8,236,671	10,005,579	8,256,648
Certificates of Deposit	4,026,119	7,526,119	8,506,119
Accounts Receivable - Customers	2,978,550	2,978,550	2,978,550
Accounts Receivable - Financing Contracts	310,150	310,150	310,150
Accounts Receivable - Others	107,047	107,047	107,047
Due From (To) Other Funds	219,725	219,725	219,725
Inventories	-	-	-
Accrued Interest Receivable	16,896	16,896	16,896
Prepaid Expenses	99,970	99,970	99,970
Total Current Assets	15,995,128	21,264,036	20,495,105
NON-CURRENT ASSETS			
Restricted			
Cash and Cash Equivalents	337,271	337,271	337,271
Certificates of Deposit Investment - US Treasury Obligations	-	-	-
Developer Escrow Deposits	-	-	-
Accrued Interest Receivable	_	_	_
Total Restricted Assets	337,271	337,271	337,271
Capital Assets	331,211	001,211	337,271
Land	1,802,997	1 902 007	1 902 007
Construction in Progress		1,802,997 9,012,605	1,802,997
Wells and Reservoirs	9,012,605		9,012,605
Transmission and Distribution Mains	3,494,643	3,494,643	3,494,643
Service and Hydrants	-	-	-
Interceptor and Collector Systems	38,035,012	38,035,012	38,035,012
Buildings and Structures	53,561,605	53,561,605	53,561,605
Metering System	421,474	421,474	421,474
Equipment and Furnishings	34,397,287	24,777,787	22,187,756
Capacity	2,442,164	2,442,164	2,442,164
LESS: Accumulated Depreciation	(52,568,616)	(48,027,851)	(43,252,661)
Total Capital Assets	90,599,171	85,520,436	87,705,595
	90,399,171	05,520,450	67,705,595
Other Assets	2.465.500	2.465.500	0.465.500
Long-term Portion of Receivables and Financing Contracts	2,165,508	2,165,508	2,165,508
Intangible Service Concession Arrangement OPEB Asset	_	_	_
Other Miscellaneous Assets	_	_	_
Facilities Planning Costs, Net	151,702	151,702	151,702
Total Other Assets			_
	2,317,210	2,317,210	2,317,210
Total Non-Current Assets	93,253,652	88,174,917	90,360,076
TOTAL ASSETS	109,248,780	109,438,953	110,855,181
Deferred Outflows			
Pensions	322,941	322,941	322,941
Refunding Loss on Bonds	=		=
Total Deferred Outflows	322,941	322,941	322,941
TOTAL ASSETS AND DEFERRED OUTFLOWS	109,571,721	109,761,894	111,178,122
TOTAL ACCE TO AND DET ENINED COTT ECHTO	100,011,121	100,701,004	111,110,122

LEHIGH COUNTY AUTHORITY 2019 BUDGET BALANCE SHEET

BALANCE SHEET		SUBURBAN WASTEWATER		
		2019	2018	2017
		Budget	Forecast	Actuals
LIABILITIES AND NET POSITION				
Current Liabilities:				
Accounts Payable - Trade		1,356,135	1,356,135	1,356,135
Accounts Payable - Capital		122,658	122,658	122,658
Accrued Interest Payable		3,346	3,346	3,346
Notes Payable		415,684	415,684	415,684
Revenue Bonds Payable		63,300	63,300	63,300
Developer Deposits and Other		6,019	6,019	6,019
Accrued Expenses		186,638	186,638	174,727
Total Current Liabilities		2,153,780	2,153,780	2,141,869
Non-Current Liabilities				
Developer Deposits and Other		-	-	=
SCA Payable		-	-	-
Notes Payable		6,449,820	6,449,820	6,449,820
OPEB Liability		-	-	-
Net Pension Liability		413,870	413,870	413,870
Revenue Bonds Payable		610,498	1,088,628	1,566,758
Total Non-Current Liabilities		7,474,188	7,952,318	8,430,448
Total Liabilities		9,627,968	10,106,098	10,572,317
Net Position:				
Net investment in Capital Assets		78,547,981	78,260,024	79,210,033
Restricted Debt Service		-	-	-
Unrestricted		21,395,772	21,395,772	21,395,772
Total Net Position		99,943,753	99,655,796	100,605,805
TOTAL LIABILITIES AND NET POSITION		109,571,721	109,761,894	111,178,122
	Check	-	-	-

\$000's	2019 Budget	2018 Forecast
OPERATIONS - CASH		
OPERATING REVENUES		
Charges for Services	15,488,964	13,719,174
Rent	· · ·	-
Other income	-	-
Total Operating Revenues	15,488,964	13,719,174
OPERATING EXPENSES (CASH BASED)		
Salaries and Wages	(420,095)	(396,344)
General and Administrative	(474,363)	(470,721)
Utilities	(338,035)	(347,377)
Materials and Supplies	(459,324)	(302,155)
Miscellaneous Services	(7,719,715)	(6,913,277)
Treatment and Transportation	(1,943,364)	(2,132,710)
Total Operating Expenses	(11,354,896)	(10,562,584)
CASH FROM OPERATIONS	4,134,068	3,156,590
Interest Received	75,000	100,459
CASH AVAILABLE FOR DEBT SERVICE	4,209,068	3,257,049
DEBT SERVICE		
Interest and Fees Paid	(206,346)	(194,435)
Principal Paid	(478,130)	(478,130)
Total Debt Service	(684,476)	(672,565)
NET CASH AVAILABLE AFTER DEBT SERVICE	3,524,592	2,584,484
Changes in Assets and Liabilities		(1,715,515)
NET CASH FROM OPERATIONS AVAILABLE FOR CAPITAL	3,524,592	868,969
Investments Converted Into Cash	-	
Cash Converted to Investments	-	-
Cash from Restricted Balances	-	-
Cash to Restricted Balances	-	-
Cash provided for Capital Projects	(2,500,000)	-
NET FLOW - OPERATING CASH	1,024,592	868,969
Beginning Balance	6,072,409	5,203,440
OPERATING CASH - ENDING BALANCE	7,097,001	6,072,409

\$000's	2019 Budget	2018 Forecast
OPERATIONS - INVESTMENTS		
Cash provided to investments	-	-
Maturities converted to cash	-	-
From (To) Restricted	-	<u>-</u>
NET FLOW - OPERATING INVESTMENTS	-	-
Beginning Balance		
OPERATING INVESTMENTS - ENDING BALANCE		
PROJECT RESERVES - CASH		
CASH PROVIDED FROM OPERATIONS	2,500,000	<u> </u>
NON-OPERATING REVENUES (EXPENSES)		
Tapping and Capital Recovery Fees	800,000	788,788
Meter Sales	-	-
Inspection, Plan Reviews, and Project Reimbursements	25,000	311
Other Income	1,000	935
Less: Project Reimbursement	-	-
Other Expense	-	(15,556)
Less:Expensed Capex		15,556
Total Non-Operating Revenues (Expenses)	826,000	790,034
FINANCING AND INVESTMENT ACTIVITY		
Grants Received	-	-
New Borrowing	-	-
Investments Converted to Cash (Source)	3,500,000	980,000
New Investments From Cash (Use)	-	-
Annual Lease Payments - City	-	-
Project Reimbursements		-
Total Financing & Investment Activity	3,500,000	980,000
Interest Income	<u>-</u>	<u>-</u>
CAPITAL SPENDING		
Net Capital Spending	(9,619,500)	(2,590,031)
Add: Expensed Capex	(0,0.0,000)	(15,556)
Total Capital Spending	(9,619,500)	(2,605,587)
Total Supital Spending	(0,010,000)	(2,000,001)
NET FLOW - PROJECT RESERVES CASH	(2,793,500)	(835,553)
Beginning Balance	3,933,170	4,768,723
PROJECT RESERVES CASH - ENDING BALANCE	1,139,670	3,933,170

\$000's	2019 Budget	2018 Forecast
PROJECT RESERVES - INVESTMENTS	<u> </u>	Torcoast
New Investments From Cash (Source)	-	_
Investments Converted to Cash (Use)	(3,500,000)	(980,000)
Other	<u> </u>	
NET FLOW - PROJECT RESERVES INVESTMENTS	(3,500,000)	(980,000)
Beginning Balance	7,526,119	8,506,119
PROJECT RESERVES INVESTMENTS - ENDING BALANCE	4,026,119	7,526,119
RESTRICTED - CASH	_	
Sources	-	-
Uses	<u> </u>	<u>-</u>
NET FLOW - RESTRICTED CASH	-	-
Beginning Balance	337,271	337,271
RESTRICTED CASH - ENDING BALANCE	337,271	337,271
RESTRICTED - INVESTMENTS		
Sources	-	-
Uses	<u> </u>	<u>-</u>
NET FLOW - RESTRICTED INVESTMENTS	-	-
Beginning Balance	<u> </u>	<u>-</u>
RESTRICTED INVESTMENTS - ENDING BALANCE		
SUMMARY OF ACCOUNT FLOWS		
Cash - Operations	- 1,024,592	868,969
Cash - Project Reserves	(2,793,500)	(835,553)
Cash - Restricted	<u> </u>	<u>-</u>
Total Cash Accounts	(1,768,908)	33,416
Investments - Operations	-	-
Investments - Project Reserves	(3,500,000)	(980,000)
Investments - Restricted	- (0.500.000)	(000 000)
Total Investments	(3,500,000)	(980,000)
TOTAL FLOWS	(5,268,908)	(946,584)

		2019	2018
\$000's		Budget	Forecast
SUMMARY OF ACCOUNT BALANCES			
Cash - Operations		7,097,001	6,072,409
Cash - Project Reserves		1,139,670	3,933,170
Cash - Restricted		337,271	337,271
Total Cash Accounts		8,573,942	10,342,850
Investments - Operations		_	_
Investments - Project Reserves		4,026,119	7,526,119
Investments - Restricted		-	-
Total Investments		4,026,119	7,526,119
TOTAL BALANCES		12,600,061	17,868,969
	Cash Check Diff	8,573,942	10,342,850
	Investment Check Diff	4,026,119 -	7,526,119 -

LEHIGH COUNTY AUTHORITY 2019 BUDGET SUBURBAN WASTEWATER

STATEMENT OF CHANGES IN NET POSITION	2019 Budget	2018 Forecast	2018 Budget
OPERATING REVENUES			
Service Charges			
WLI	5,466,874	4,983,642	5,411,000
LLRI 1	714,796	693,977	757,000
LLRI 2	66,012	64,089	65,000
CRCS	862,945	862,945	777,000
W WEINBERG	259,494	259,494	311,000
WASHINGTON TWP	425,625	425,625	416,000
LYNN TWP	423,608	423,608	368,000
WTP	-	-	-
Hauler Fees	2,195,774	2,090,019	2,093,000
Industrial Charges	3,448,917	3,348,463	4,481,000
Penalties	56,736	56,736	15,000
Excess Removal Credits	1,568,182	510,575	1,003,000
Total Service Charges	15,488,964	13,719,174	15,697,000
Rental Income	-	-	-
Miscellaneous	-	-	-
Total Operating Revenues	15,488,964	13,719,174	15,697,000
OPERATING EXPENSES			
Personnel Permanent	399,920	361,171	439,802
Overtime	20,175	35,173	21,680
Employee Benefits	175,651	167,065	176,332
Total Personnel			
	595,746	563,409	637,814
Purchase of Services	200 742	202.050	207 725
Internal Services - Overhead & Support	298,712	303,656	287,725
Utilities	338,035	347,377	285,486
Engineering	73,000	16,388	70,000
Exceptional Strength Analyses General Analyses	43,000 35,000	- 36,441	43,000 37,250
Maintenance Services	576,665	439,733	597,250
Fleet Management Services	21,000	14,485	21,000
Residuals	75,500	14,405	21,000
Contract Operator	5,308,393	5,150,941	5,305,743
Compliance Expense	7,004	5,150,541	3,303,743
Treatment & Transportation	1,943,364	2,132,710	1,969,993
Extraordinary Expenditures	-	2,102,710	1,000,000
LCA WWTP Treatment/Removals	1,290,982	1,010,575	803,471
Miscellaneous Services	234,390	184,910	137,590
Rental Charges	54,781	59,804	60,163
System Planning/Capital Management	-	-	3,550
I/I Rehabilitation Program	_	_	-
Total Purchases of Services	10,299,826	9,697,020	9,622,221

LEHIGH COUNTY AUTHORITY 2019 BUDGET SUBURBAN WASTEWATER

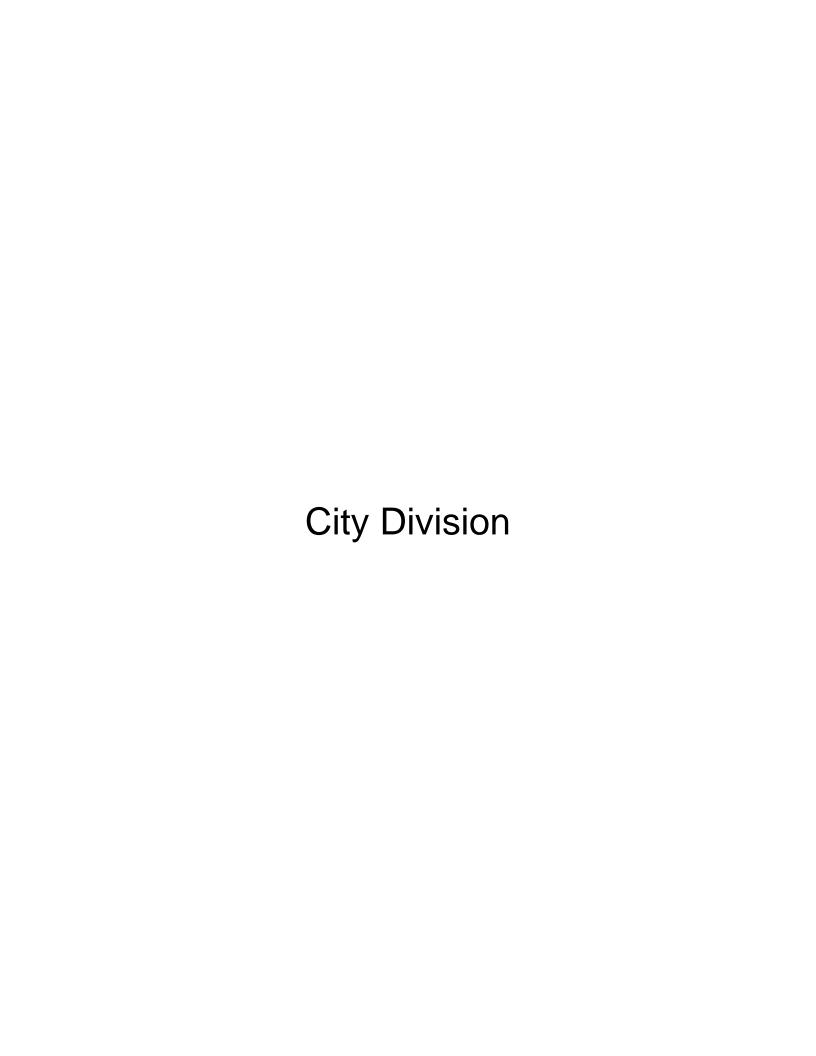
CTATEMENT OF CHANGES IN NET POSITION	2019	2018	2018
STATEMENT OF CHANGES IN NET POSITION	Budget	Forecast	Budget
Materials and Supplies Fuel	26.400	10.746	27 400
Fleet Management Supplies	26,400 1,750	19,746 711	27,400 1,500
Miscellaneous Materials & Supplies	222,950	170,549	187,750
Fuel & Mileage	-	-	-
Total Materials and Supplies	251,100	191,006	216,650
Equipment			
Equipment Purchases	172,602	111,149	155,600
Amortized Equipment	35,622		
Total Equipment	208,224	111,149	155,600
Depreciation & Amortization	4,540,765	4,775,190	4,776,000
Total Operating Expenses	15,895,661	15,337,774	15,408,285
OPERATING INCOME	(406,697)	(1,618,600)	288,715
NON-OPERATING REVENUES			
Supply/Tapping Fees	800,000	788,788	1,015,000
Distribution Tapping Fees Meter Sales	-	-	-
Inspection & Planning Review Fees	25,000	311	92,000
Project Reimbursement		-	-
Other	1,000	935	
Total Non-Operating Revenues	826,000	790,034	1,107,000
NON ODERATING (EVDENCES)			
NON-OPERATING (EXPENSES) Capital Charged to Expenses	_	(15,556)	(301,000)
Other Miscellaneous Expenses	_	(10,000)	(301,000)
Total Non-Operating Expenses	-	(15,556)	(301,000)
INCOME BEFORE INTEREST AND CONTRIBUTED CAPITAL	419,303	(844,122)	1,094,715
Interest Income	75,000	100,459	5,000
Interest (Expense)	(206,346)	(206,346)	(216,000)
INCOME BEFORE CONTRIBUTED CAPITAL	287,957	(950,009)	883,715
CONTRIBUTED CAPITAL			
NET INCOME	287,957	(950,009)	883,715

LEHIGH COUNTY AUTHORITY 2019 BUDGET SUBURBAN WASTEWATER

CASH FLOWS	2019 Budget	2018 Forecast	2018 Budget
Operating Revenues	15,488,964	13,719,174	15,697,000
Operating Expenses	(15,895,661)	(15,337,774)	(15,408,285)
Add: Depreciation Expense	4,540,765	4,775,190	4,776,000
Net Operating Cash	4,134,068	3,156,590	5,064,715
Interest Income	75,000	100,459	5,000
NET CASH AVAILABLE FOR DEBT SERVICE	4,209,068	3,257,049	5,069,715
Debt Service			
Interest Paid	(206,346)	(194,435)	(216,000)
Princial Paid	(478,130)	(478,130)	(474,000)
Total Debt Service	(684,476)	(672,565)	(690,000)
NET CASH AVAILABLE AFTER DEBT SERVICE	3,524,592	2,584,484	4,379,715
Non-Operating Revenues	826,000	790,034	1,107,000
Less: Project Reimbursement	-	-	-
Non-Operating Expenses	-	(15,556)	(301,000)
Less: Capital Charged to Expenses	-	15,556	301,000
Working Capital Changes			
NET CASH AVAILABLE FOR CAPITAL	4,350,592	3,374,518	5,486,715
Financing & Investment Activity			
Project Reimbursements	-	-	-
Investments converting to Cash	3,500,000	980,000	3,480,000
New Borrowing	-	-	-
Cash Investments	-	-	-
Capital Spending	(9,619,500)	(2,605,587)	(11,718,000)
NET CASH FLOW TO FUND	(1,768,908)	1,748,931	(2,751,285)

2019 BUDGET SUBURBAN DIVISION WASTEWATER FUND CAPITAL EXPENDITURES

Amusi Projects	Project	Primary Project	Estimated Project	Estimated Costs Through 2018	2019 Budget	Estimated Costs 2020 - 2023
Annual Projects AM - Varies \$ 3,894,500 \$. \$ 141,500 \$ 3,480,000 Subtotal - 414,500 3,480,000 LCA Wastewater Treatment Plant Improvements AM - Varies 3,500,000 - 700,000 2,800,000 Preteatment Plant Improvements AM - Varies 5,000 - 700,000 2,800,000 Subtotal New Cust 50,000 - 50,000 2,790,000 Western Lehigh Interceptor System: Regulatory 3,290,000 - 50,000 2,790,000 Signatory II meetigation & Remediation Program Regulatory 3,290,000 - 50,000 4,790,000 Spring Creek Force Main AV Valve Replacements Sys Imp 230,000 30,000 40,000 16,000 WLI-Trexlertown Area Interceptor Upgrade Regulatory 13,400,000 80,000 40,000 16,700,000 Subtotal AM - High 4,655,000 500,000 4,100,000 55,000 Park Pump Station Rehabilitation // Improvements AM - High 3,850,000 180,000 4,000,00 1,160,000 Worthern Lahifu Service Area: AM - High	Project	Category	Cost	mrough 2016		2020 - 2023
Subtotal	General:					
CAG Wastewater Treatment Plant Improvements AM - Varies 3,500,000 - 700,000 2,800,000 Subtotal - 700,000 2,800,000 Western Lehigh Interceptor System: - 50,000 - 500,000 2,790,000 Signatory II Investigation Remediation Program Regulatory 3,290,000 - 500,000 2,790,000 Spring Creek Force Main AVV Valve Replacements Sys Imp 230,000 30,000 40,000 160,000 WL1-Trexitertown Area Interceptor Upgrade Regulatory 13,400,000 80,000 100,000 13,220,000 Subtotal Bernal Interceptor System: 1110,000 690,000 16,170,000 Little Lehigh Relief Interceptor System: 1110,000 690,000 16,170,000 Brak Pump Station Rehabilitation/Improvements AM - High 4,655,000 500,000 4,100,000 55,000 Subtotal AM - High 4,655,000 500,000 4,100,000 1,670,000 Wornewood Terrace WWTP Remediation & Replacement AM - High 3,850,000 18,000 2,000,00 1,67	Annual Projects	AM - Varies	\$ 3,894,500	\$ - \$	414,500	\$ 3,480,000
Pretreatment Plant Improvements	Subtotal			-	414,500	3,480,000
Subtotal Subtotal Subtotal Subtotal Substitution Subst	LCA Wastewater Treatment Plant					
Western Lehigh Interceptor System: New Cust 50,000 - 50,000 2,790,000 Central Lehigh County WW Capacity Planning & Expansion Regulatory 3,290,000 - 500,000 2,790,000 Signatory WI Investigation & Remediation Program Regulatory 13,400,000 30,000 40,000 160,000 Subtoal Regulatory 13,400,000 80,000 100,000 13,220,000 Subtotal To Manage William Rehabilitation Program AM - High 4,655,000 50,000 4,100,000 55,000 Park Pump Station Rehabilitation/Improvements AM - High 1,300,000 40,000 100,000 1,160,000 Subtotal AM - High 1,300,000 40,000 100,000 1,160,000 Park Pump Station Rehabilitation/Improvements AM - High 1,300,000 40,000 1,000,000 1,160,000 Subtotal AM - High 3,850,000 180,000 2,200,000 1,215,000 Wynnewood I Investigation and Remediation Program AM - High 3,450,000 1 2,500,000 100,000 Su	Pretreatment Plant Improvements	AM - Varies	3,500,000	-	700,000	2,800,000
Central Lehigh County WW Capacity Planning & Expansion New Cust 50,000 - 50,000 2,790,000 Signatory II Investigation & Remediation Program Regulatory 3,290,000 3.00.00 40,000 2,790,000 Spring Creek Force Main AV Valve Replacements Regulatory 13,400,000 80,000 100,000 13,220,000 Subtotal Regulatory 13,400,000 80,000 100,000 13,220,000 Buttotal Little Lehigh Relief Interceptor System: Wind Plant Mark Pump Station Rehabilitation/Improvements AM - High 4,655,000 500,000 4,100,000 55,000 Park Pump Station Force Main Rehabilitation AM - High 1,300,000 40,000 100,000 1,160,000 Subtotal AM - High 3,850,000 180,000 2,000,000 1,215,000 Wynnewood Terrace WWTP Remediation & Replacement AM - Varies 190,000 2,000,000 1,400,000 Sand Spring WWTP Remediation & Replacement AM - Varies 190,000 2,000,000 2,510,000 Heidelberg Heights WTP Rehabilitation AM - High 3,450,000 1,000 3,140,000 <td>Subtotal</td> <td></td> <td></td> <td>-</td> <td>700,000</td> <td>2,800,000</td>	Subtotal			-	700,000	2,800,000
Signatory III Investigation & Remediation Program Regulatory Syring 3,29,000 - 500,000 2,790,000 Spring Creek Force Main AV Valve Replacements Sys Imp 23,000 30,000 40,000 160,000 WLI-Trexlectown Area Interceptor Upgrade Regulatory 13,400,000 80,000 100,000 13,220,000 Subtotal Time Program AM - High 4,655,000 500,000 4,100,000 55,000 Park Pump Station Rehabilitation/Improvements AM - High 1,300,000 40,000 100,000 1,160,000 Subtotal AM - High 1,300,000 40,000 100,000 1,160,000 Subtotal Sequatory II Investigation Rehabilitation Program AM - High 1,300,000 40,000 100,000 1,160,000 Wynnewood I Frace Winth Permediation & Replacement AM - High 3,850,000 180,000 2,000,000 1,670,000 Wynnewood I/I Investigation and Remediation Program AM - Varies 190,000 140,000 800,000 2,510,000 Subtotal AM - High 450,000 300,000 4,000	Western Lehigh Interceptor System:					
Spring Creek Force Main AV Valve Replacements Sys Imp 230,000 30,000 40,000 160,000 WLI-Trexlentown Area Interceptor Upgrade Regulatory 13,400,000 80,000 100,000 13,220,000 Subtotal 110,000 690,000 16,170,000 Little Lehigh Relief Interceptor System: W 110,000 500,000 4,100,000 55,000 Park Pump Station Rehabilitation/Improvements AM - High 1,300,000 40,000 100,000 55,000 Subtotal 540,000 4,200,000 1,215,000 1,215,000 Wynnewood Terrace WWTP Remediation & Replacement AM - High 3,850,000 180,000 2,000,000 1,670,000 Wynnewood II Investigation and Remediation Program AM - High 3,450,000 140,000 2,510,000 Belieblerg Heights I/I Investigation and Remediation Program AM - Varies 350,000 140,000 300,000 2,510,000 Bubtotal Bu	Central Lehigh County WW Capacity Planning & Expansion	New Cust	50,000	-	50,000	-
WLI-Trexlertown Area Interceptor Upgrade Regulatory 13,400,000 80,000 100,000 13,220,000 Subtotal 110,000 690,000 16,170,000 Little Lehigh Relief Interceptor System: Park Pump Station Rehabilitation/Improvements AM - High 4,655,000 500,000 4,100,000 55,000 Park Pump Station Force Main Rehabilitation AM - High 1,300,000 40,000 100,000 1,160,000 Subtotal AM - High 1,300,000 40,000 4,200,000 1,215,000 Northern Lehigh Service Area: Wynnewood Terrace WWTP Remediation & Replacement AM - High 3,850,000 180,000 2,000,000 1,670,000 Synnewood Tynewediation & Replacement AM - High 3,450,000 140,000 800,000 2,510,000 Sand Spring WWTP Remediation & Replacement AM - High 450,000 1,000 800,000 2,510,000 Beliedleberg Heights WWTP Rehabilitation AM - High 450,000 2,000 4,000 390,000 WHTP Mechanical Screen Efficiency 300,000 2 2 300,000	Signatory I/I Investigation & Remediation Program	Regulatory	3,290,000	-	500,000	2,790,000
Subtotal	Spring Creek Force Main A/V Valve Replacements	Sys Imp	230,000	30,000	40,000	160,000
Little Lehigh Relief Interceptor System: AM - High 4,655,000 500,000 4,100,000 55,000 Park Pump Station Rehabilitation / Improvements AM - High 1,300,000 40,000 100,000 1,160,000 Subtotal Total Suburban Wastewater Division Capital Expenditures AM - High 1,300,000 40,000 4,200,000 1,160,000 Wynnewood Terrace WWTP Remediation & Replacement AM - High 3,850,000 180,000 2,000,000 1,670,000 Wynnewood IV Investigation and Remediation Program AM - Yaries 190,000 - 50,000 140,000 Sand Spring WWTP Remediation & Replacement AM - High 3,450,000 140,000 800,000 2,510,000 Heidelberg Heights I/I Investigation and Remediation Program AM - High 3450,000 140,000 390,000 Subtotal Total Suburban Warreng Township: Total Suburban Warreng Township 300,000 Total Suburban Warreng Township 300,000 Total Suburban Wastewater Division Capital Expenditures AM - High 3,263,755 952,755 20,000 2,291,000	WLI-Trexlertown Area Interceptor Upgrade	Regulatory	13,400,000	80,000	100,000	13,220,000
Park Pump Station Rehabilitation/Improvements AM - High Pump Station Force Main Rehabilitation 4,055,000 AM - 100,000 4,100,000 AM - 100,000 55,000 AM - 100,000 1,160,000 AM - 100,000 1,215,000 1,215,000 1,215,000 1,670,000 M - Varies 190,000 AM - 100,000 AM - 100,000 2,000,000 AM - 100,000 1,670,000 AM - 100,000 1,670,000 AM - 100,000 AM - 100,000 AM - 100,000 2,000,000 AM - 100,000 AM - 100,	Subtotal			110,000	690,000	16,170,000
Park Pump Station Force Main Rehabilitation AM - High 1,300,000 40,000 100,000 1,160,000 Subtotal Force Main Rehabilitation AM - High 3,850,000 180,000 2,000,000 1,670,000 Wynnewood I/I Investigation and Remediation Program AM - High 3,850,000 180,000 2,000,000 140,000 Sand Spring WWTP Remediation & Replacement AM - High 3,450,000 140,000 800,000 2,510,000 Heidelberg Heights I/I Investigation and Remediation Program AM - High 450,000 2,000 40,000 390,000 Bubtotal AM - High 450,000 2,000 40,000 390,000 Weisenberg Township: Bubtotal 340,000 3,140,000 4,810,000 Subtotal Bubtotal Bubtotal 300,000 - - 300,000 WWTP Mechanical Screen Efficiency 300,000 - - - 300,000 Lynn Township Lynn Township WWTP Improvements & Expansion AM - High 3,263,755 952,755 20,000 2,241,000	Little Lehigh Relief Interceptor System:					
Subtotal Subtotal	Park Pump Station Rehabilitation/Improvements	AM - High	4,655,000	500,000	4,100,000	55,000
Northern Lehigh Service Area: AM - High 3,850,000 180,000 2,000,000 1,670,000 Wynnewood I/I Investigation and Remediation Program AM - Varies 190,000 - 50,000 140,000 Sand Spring WWTP Remediation & Replacement AM - High 3,450,000 140,000 800,000 2,510,000 Heidelberg Heights I/I Investigation and Remediation Program AM - Varies 350,000 - 250,000 100,000 Heidelberg Heights WWTP Rehabilitation AM - High 450,000 2,000 40,000 390,000 Subtotal 340,000 3,140,000 4,810,000 WWTP Mechanical Screen Efficiency 300,000 - - 300,000 Subtotal - - - 300,000 Lynn Township - - - 300,000 Lynn Township WWTP Improvements & Expansion AM - High 3,263,755 952,755 20,000 2,291,000 Lynn Township I/I Investigation and Remediation Program AM - High 180,000 - 30,000 2,291,000 Tot	Park Pump Station Force Main Rehabilitation	AM - High	1,300,000	40,000	100,000	1,160,000
Wynnewood Terrace WWTP Remediation & Replacement AM - High Nynnewood I/I Investigation and Remediation Program 3,850,000 Program 180,000 Program 2,000,000 Program 1,670,000 Program 140,000 Program 4M - Varies Program 190,000 Program 140,000 Program	Subtotal			540,000	4,200,000	1,215,000
Wynnewood I/I Investigation and Remediation Program AM - Varies 190,000 - 50,000 140,000 Sand Spring WWTP Remediation & Replacement AM - High 3,450,000 140,000 800,000 2,510,000 Heidelberg Heights I/I Investigation and Remediation Program AM - Varies 350,000 - 250,000 100,000 Heidelberg Heights WWTP Rehabilitation AM - High 450,000 20,000 40,000 390,000 Subtotal 340,000 - - 300,000 - 300,000 WWTP Mechanical Screen Efficiency 300,000 - - 300,000 Subtotal - - - 300,000 Lynn Township Lynn Township WWTP Improvements & Expansion AM - High 3,263,755 952,755 20,000 2,291,000 Lynn Township I/I Investigation and Remediation Program AM - High 180,000 - 300,000 2,441,000 Total Suburban Wastewater Division Capital Expenditures \$ 952,755 \$ 9,194,500 3,1216,000 ADMINISTRATION CAPITAL ALLOCATION \$ 9,194,500	Northern Lehigh Service Area:					
Sand Spring WWTP Remediation & Replacement AM - High 3,450,000 140,000 800,000 2,510,000 Heidelberg Heights I/I Investigation and Remediation Program AM - Varies 350,000 - 250,000 100,000 Heidelberg Heights WWTP Rehabilitation AM - High 450,000 20,000 40,000 390,000 Subtotal 340,000 3,140,000 4,810,000 WWTP Mechanical Screen Efficiency 300,000 - - 300,000 Subtotal - - 300,000 - - 300,000 Lynn Township - - - 300,000 - - 300,000 Lynn Township WWTP Improvements & Expansion AM - High 3,263,755 952,755 20,000 2,291,000 Lynn Township I/I Investigation and Remediation Program AM - High 180,000 - 30,000 150,000 Total Suburban Wastewater Division Capital Expenditures \$ 1,942,755 \$ 9,194,500 \$ 31,216,000 ADMINISTRATION CAPITAL ALLOCATION \$ 2,500,000 \$ 31,216,000 \$ 31,216,000 <td>Wynnewood Terrace WWTP Remediation & Replacement</td> <td>AM - High</td> <td>3,850,000</td> <td>180,000</td> <td>2,000,000</td> <td>1,670,000</td>	Wynnewood Terrace WWTP Remediation & Replacement	AM - High	3,850,000	180,000	2,000,000	1,670,000
Heidelberg Heights I/I Investigation and Remediation Program AM - Varies 350,000 - 250,000 100,0	Wynnewood I/I Investigation and Remediation Program	AM - Varies	190,000	-	50,000	140,000
Heidelberg Heights WWTP Rehabilitation AM - High 450,000 20,000 40,000 390,000 Subtotal 340,000 3,140,000 4,810,000 Weisenberg Township: WWTP Mechanical Screen Efficiency 300,000 - - - 300,000 Subtotal - - - 300,000 Lynn Township WTP Improvements & Expansion AM - High 3,263,755 952,755 20,000 2,291,000 Lynn Township I/I Investigation and Remediation Program AM - High 180,000 - 30,000 150,000 Total Suburban Wastewater Division Capital Expenditures \$ 1,942,755 \$ 9,194,500 \$ 31,216,000 ADMINISTRATION CAPITAL ALLOCATION \$ 425,000	Sand Spring WWTP Remediation & Replacement	AM - High	3,450,000	140,000	800,000	2,510,000
Subtotal 340,000 3,140,000 4,810,000 Weisenberg Township: WWTP Mechanical Screen Efficiency 300,000 - - - 300,000 Subtotal - - - 300,000 - 300,000 Lynn Township - - - 300,000 - 2,291,000 2,291,000 2,291,000 - - 30,000 150,000 - - - 30,000 150,000 - - - 30,000 150,000 - - - - 30,000 -	Heidelberg Heights I/I Investigation and Remediation Program	AM - Varies	350,000	-	250,000	100,000
Weisenberg Township: WWTP Mechanical Screen Efficiency 300,000 - - 300,000 Subtotal - - 300,000 Lynn Township WWTP Improvements & Expansion AM - High 3,263,755 952,755 20,000 2,291,000 Lynn Township I/I Investigation and Remediation Program AM - High 180,000 - 30,000 150,000 MAY - High 180,000 - 952,755 50,000 2,441,000 Total Suburban Wastewater Division Capital Expenditures \$ 1,942,755 9,194,500 31,216,000 ADMINISTRATION CAPITAL ALLOCATION \$ 425,000 425,000	Heidelberg Heights WWTP Rehabilitation	AM - High	450,000	20,000	40,000	390,000
WWTP Mechanical Screen Efficiency 300,000 - - 300,000 Subtotal - - - 300,000 Lynn Township Lynn Township WWTP Improvements & Expansion AM - High 3,263,755 952,755 20,000 2,291,000 Lynn Township I/I Investigation and Remediation Program AM - High 180,000 - 30,000 150,000 AM - High 180,000 - 952,755 50,000 2,441,000 Total Suburban Wastewater Division Capital Expenditures \$ 1,942,755 9,194,500 31,216,000 ADMINISTRATION CAPITAL ALLOCATION \$ 425,000 425,000	Subtotal			340,000	3,140,000	4,810,000
Subtotal	Weisenberg Township:					
Lynn Township AM - High 3,263,755 952,755 20,000 2,291,000 Lynn Township I/I Investigation and Remediation Program AM - High 180,000 - 30,000 150,000 Total Suburban Wastewater Division Capital Expenditures \$ 1,942,755 \$ 9,194,500 \$ 31,216,000 ADMINISTRATION CAPITAL ALLOCATION \$ 425,000 \$ 425,000	WWTP Mechanical Screen	Efficiency	300,000	-	-	300,000
Lynn Township WWTP Improvements & Expansion AM - High 3,263,755 952,755 20,000 2,291,000 Lynn Township I/I Investigation and Remediation Program AM - High 180,000 - 30,000 150,000 Total Suburban Wastewater Division Capital Expenditures \$ 1,942,755 \$ 9,194,500 \$ 31,216,000 ADMINISTRATION CAPITAL ALLOCATION \$ 425,000	Subtotal			-	-	300,000
Lynn Township I/I Investigation and Remediation Program AM - High 180,000 - 30,000 150,000 Total Suburban Wastewater Division Capital Expenditures \$ 1,942,755 \$ 9,194,500 \$ 31,216,000 ADMINISTRATION CAPITAL ALLOCATION \$ 425,000 \$ 425,000	Lynn Township					
952,755 50,000 2,441,000	Lynn Township WWTP Improvements & Expansion	AM - High	3,263,755	952,755	20,000	2,291,000
Total Suburban Wastewater Division Capital Expenditures ADMINISTRATION CAPITAL ALLOCATION \$ 1,942,755 \$ 9,194,500 \$ 31,216,000 \$ 425,000	Lynn Township I/I Investigation and Remediation Program	AM - High	180,000	-	30,000	150,000
ADMINISTRATION CAPITAL ALLOCATION \$ 425,000				952,755	50,000	2,441,000
ADMINISTRATION CAPITAL ALLOCATION \$ 425,000	Total Suburban Wastowater Division Canital Expenditures			\$ 1.042.755 \$	9 194 500	\$ 31.216.000
	·			ψ 1,342,133 \$ ¢	· · · · · =	Ψ 31,210,000
	ADMINISTRATION CAPITAL ALLOCATION			<u>\$</u>	9,619,500	



LEHIGH COUNTY AUTHORITY - CITY DIVISION 2019 BUDGET CONDENSED STATEMENTS

CONDENSED STATEMENTS	CITY DIVISION						
INCOME STATEMENT (\$)	2019 Budget	2018 Forecast	2018 Budget	2017 Actuals	2019 vs. 2018 FC		
Operating Revenues	36,074,516	33,872,640	33,569,000	32,895,925	2,201,876		
Operating Expenses	23,634,713	22,387,047	22,401,990	22,759,581	(1,247,666)		
Operating Income Non-Operating Revenues (Expenses)	12,439,803 565,000	11,485,593 (3,109,019)	11,167,010 (2,048,000)	10,136,344 (314,174)	954,210 3,674,019		
Income Before Interest	13,004,803	8,376,574	9,119,010	9,822,170	4,628,229		
Interest Income	400,000	569,393	348,000	341,431	(169,393)		
Interest Expense	(18,956,576)	(18,544,404)	(16,735,000)	(18,516,650)	(412,172)		
Income Before Capital Contributions Capital Contributions	(5,551,773)	(9,598,437)	(7,267,990)	(8,353,049)	4,046,664		
Net Income	(5,551,773)	(9,598,437)	(7,267,990)	(8,353,049)	4,046,664		
CASH FLOWS - INDIRECT (\$)	2019 Budget	2018 Forecast	2018 Budget	2017 Actuals	2019 vs. 2018 FC		
Net Cash Provided By (Used In) Operating Activities	18,319,803	17,085,593	16,767,010	14,139,512	1,234,210		
Net Cash Provided By (Used In) Non-Capital Financing Activities	(116,200)	53,833	(164,000)	(162,569)	(170,033)		
Net Cash Provided By (Used In) Capital and Related Financing Activities Net Cash Provided By (Used In) Investing Activities	(17,591,576) 	(29,277,094)	(21,688,500)	(17,804,881) 10,136,360	11,685,518 		
Net Increase (Decrease) in Cash	612,027	(12,137,668)	(5,085,490)	6,308,422	12,749,695		
Cash - Beginning of Year	36,961,740	49,099,408	49,099,408	42,790,986	(12,137,668)		
Cash - End of Year	37,573,767	36,961,740	44,013,918	49,099,408	612,027		
CASH FLOW - DIRECT (\$)	2019 Budget	2018 Forecast	2018 Budget	2017 Actuals	2019 vs. 2018 FC		
Operating Revenues	36,074,516	33,872,640	33,569,000	32,895,925	2,201,876		
Operating Expenses (ex D&A)	(17,754,713)	(16,787,047)	(16,801,990)	(16,872,274)	(967,666)		
Cash From Operations Interest Received	18,319,803 400,000	17,085,593 569,393	16,767,010 348,000	16,023,651 341,431	1,234,210 (169,393)		
Cash Available for Debt Service Debt Service	18,719,803 (14,956,576)	17,654,986 (32,532,722)	17,115,010 (13,748,000)	16,365,082 (13,047,721)	1,064,817 17,576,146		
Net Cash Available After Debt Service Non-Operating Revenues (Expenses) Changes in Working Capital	3,763,227 565,000	(14,877,736) 561,557	3,367,010 452,000	3,317,361 2,313,789 (1,884,139)	18,640,963		
Net Cash Available For Capital	4,328,227	(14,316,179)	3,819,010	3,747,011	18,644,406		
Financing & Investment Activity Capital Spending	1,128,800 (4,845,000)	9,674,440 (7,495,929)	3,688,000 (12,592,500)	10,317,021 (7,759,610)	(8,545,640) 2,650,929		
Net Cash Flow	612,027	(12,137,668)	(5,085,490)	6,304,422	12,749,695		
Beginning Balance	36,961,740	49,099,408	49,099,408	42,790,986	(12,137,668)		
Ending Balance	37,573,767	36,961,740	44,013,918	49,095,408	612,027		
DEBT SERVICE COVERAGE RATIO	1.26	1.36	1.25	1.40	(0.10)		
BALANCE SHEET (\$)	2019 Budget	2018 Forecast	2017 Actuals				
Assets and Deferred Outflows							
Cash and Cash Equivalents Investments - Unrestricted	6,836,495 -	6,224,468	9,488,776 -				
Other Current Assets	9,432,575	9,432,575	9,432,575				
Cash and Cash Equivalents - Restricted Investments - Restricted	30,737,272 7,940,640	30,737,272 7,940,640	39,610,632 7,940,640				
Other Restricted Assets Capital Assets, net of Accumulated Depreciation	(3,573,460)	(893,460)	- 1,071,187				
Other Long-Term Assets Deferred Outflows	248,035,503 2,382,072	248,035,503 2,382,072	248,035,503 2,382,072				
Total Assets and Deferred Outflows	301,791,097	303,859,070	317,961,385				
Liabilities and Net Position							
Current Liabilities	22,369,076	22,369,076	22,369,076				
Long-Term Liabilities Net Position	338,752,325 (59,330,304)	335,268,525 (53,778,531)	339,772,403 (44,180,094)				
		(53,778,531)					
Total Liabilities and Net Position	301,791,097	303,859,070	317,961,385				

LEHIGH COUNTY AUTHORITY - CITY DIVISION 2019 BUDGET STATEMENT OF CHANGES IN NET POSITION

\$'s	2019 Budget	2018 Forecast	2018 Budget	2017 Actuals	2019 vs. 2018 FC
OPERATING REVENUES					
Charges for Services Rent	35,999,516	33,797,640	33,494,000	32,802,663	2,201,876
Other Operating Income	75,000	75,000	75,000	93,262	-
Total Operating Revenues	36,074,516	33,872,640	33,569,000	32,895,925	2,201,876
OPERATING EXPENSES					
Salaries and Wages	5,653,796	5,418,938	5,483,083	5,356,508	(234,858)
General and Administrative	6,407,601	5,981,114	5,988,429	5,668,909	(426,487)
Utilities	2,095,255	2,105,775	1,983,202	1,903,666	10,520
Materials and Supplies	1,597,216	1,450,148	1,489,546	1,312,551	(147,068)
Miscellaneous Services	1,988,845	1,825,072	1,845,730	2,620,544	(163,773)
Treatment and Transportation	12,000	6,000	12,000	10,096	(6,000)
Depreciation and Amortization	5,880,000	5,600,000	5,600,000	5,887,307	(280,000)
Total Operating Expenses	23,634,713	22,387,047	22,401,990	22,759,581	(1,247,666)
Operating Income (Loss)	12,439,803	11,485,593	11,167,010	10,136,344	954,210
NON-OPERATING REVENUES (EXPENSES)					
Tapping and Capital Recovery Fees	324,000	321,750	144,000	725,230	2,250
Meter Sales	12,000	11,132	15,000	17,187	868
Inspection, Plan Reviews, and Project Reimbursements	1,852,000	396,695	293,000	1,132,206	1,455,305
Other Income	22,000	21,980	2,480,000	1,123,827	20
Other Expense	(1,645,000)	(3,860,576)	(4,980,000)	(3,312,624)	2,215,576
Total Non-Operating Revenues (Expenses)	565,000	(3,109,019)	(2,048,000)	(314,174)	3,674,019
Income Before Interest	13,004,803	8,376,574	9,119,010	9,822,170	4,628,229
Interest Income	400,000	569,393	348,000	341,431	(169,393)
Interest Expense	(18,956,576)	(18,544,404)	(16,735,000)	(18,516,650)	(412,172)
Increase (Decrease) in Net Position Before Capital Contributions	(5,551,773)	(9,598,437)	(7,267,990)	(8,353,049)	4,046,664
CAPITAL CONTRIBUTIONS					
Capital Grants	-	-	-	-	-
Capital Assets Provided		<u>-</u>			
Total Capital Contributions					
INCREASE (DECREASE) IN NET POSITION	(5,551,773)	(9,598,437)	(7,267,990)	(8,353,049)	4,046,664
Net Position Beginning of Year	(53,778,531)	(44,180,094)	(44,180,094)	(35,827,045)	(9,598,437)
Cumulative Changes					
NET POSITION AT END OF YEAR	(59,330,304)	(53,778,531)	(51,448,084)	(44,180,094)	(5,551,773)

\$'s	2019 Budget	2018 Forecast	2018 Budget	2017 Actuals	2019 vs. 2018 FC
CASH FLOWS FROM OPERATING ACTIVITIES					
Operating Income (Loss) Adjustments:	12,439,803	11,485,593	11,167,010	10,136,344	954,210
Depreciation and Amortization Changes in Assets and Liabilities	5,880,000	5,600,000	5,600,000	5,887,307 (1,884,139)	280,000
Net Cash Provided By (Used In) Operating Activities	18,319,803	17,085,593	16,767,010	14,139,512	1,234,210
Net Cash Frontied By (Osed III) Operating Activities	10,319,003	17,065,595	10,767,010	14,139,312	1,234,210
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES					
Interest Received	400,000	569,393	348,000	341,431	(169,393)
Facility Improvements	-	-	-	- , -	-
Annual Lease Payments	(516,200)	(515,560)	(512,000)	(504,000)	(640)
Transfers From/To	-	-	-	-	-
Net Cash Provided By (Used In) Non-Capital					
Financing Activities	(116,200)	53,833	(164,000)	(162,569)	(170,033)
Thianoning Addivides	(110,200)	00,000	(10-1,000)	(102,000)	(170,000)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Non-Operating Revenues Received	2,210,000	751,557	2,932,000	3,002,450	1,458,443
Capital Spending	(4,845,000)	(7,495,929)	(12,592,500)	(7,759,610)	2,650,929
Borrowing Proceeds	-	10,000,000	1,720,000	-	(10,000,000)
Interest Payments	(14,956,576)	(13,797,722)	(13,748,000)	(13,047,721)	(1,158,854)
Principal Payments	-	(18,735,000)	-	-	18,735,000
Net Cash Provided By (Used In) Capital and Related Financing Activities	(17,591,576)	(29,277,094)	(21,688,500)	(17,804,881)	11,685,518
Thianoning Addivides	(17,001,070)	(20,211,004)	(21,000,000)	(17,004,001)	11,000,010
CASH FLOWS FROM INVESTING ACTIVITIES					
Investment Maturities	_	_	_	10,136,360	_
Investment Purchases	_	_	_	10,100,000	_
Interest Received on Investments	_	_	_	_	_
Net Cash Provided By (Used In) Investing Activities	-			10 126 260	
Net Cash Flovided by (Osed III) Investing Activities				10,136,360	
NET INCREASE (DECREASE) IN CASH	612,027	(12,137,668)	(5,085,490)	6,308,422	12,749,695
Cash - Beginning of Year	36,961,740	49,099,408	49,099,408	42,790,986	(12,137,668)
CASH - END OF YEAR	37,573,767	36,961,740	44,013,918	49,099,408	612,027
SUMMARY OF ACCOUNT BALANCES					
Cash - Operations	4,166,545	1,419,518			
Cash - Project Reserves	2,669,949	4,804,949			
Cash - Restricted	30,737,273	30,737,273			
Total Cash Accounts	37,573,767	36,961,740			
Total Cash Accounts	31,313,101	50,501,740			

\$'s	2019 Budget	2018 Forecast	2018 Budget	2017 Actuals	2019 vs. 2018 FC
OPERATING REVENUES	Daaget	1 0100001	Buagot	Hotauio	201010
Charges for Services Rent	35,999,516	33,797,640	33,494,000	32,802,663	2,201,876
Other income	75,000	75,000	75,000	93,262	-
Total Operating Revenues	36,074,516	33,872,640	33,569,000	32,895,925	2,201,876
OPERATING EXPENSES (CASH BASED)					
Salaries and Wages	(5,653,796)	(5,418,938)	(5,483,083)	(5,356,508)	(234,858)
General and Administrative	(6,407,601)	(5,981,114)	(5,988,429)	(5,668,909)	(426,487)
Utilities	(2,095,255)	(2,105,775)	(1,983,202)	(1,903,666)	10,520
Materials and Supplies	(1,597,216)	(1,450,148)	(1,489,546)	(1,312,551)	(147,068)
Miscellaneous Services Treatment and Transportation	(1,988,845)	(1,825,072)	(1,845,730)	(2,620,544)	(163,773)
Total Operating Expenses	(12,000) (17,754,713)	(6,000) (16,787,047)	(12,000) (16,801,990)	(10,096) (16,872,274)	(6,000) (967,666)
Total Operating Expenses	(17,754,715)	(10,787,047)	(10,801,990)	(10,072,274)	(907,000)
CASH FROM OPERATIONS	18,319,803	17,085,593	16,767,010	16,023,651	1,234,210
Interest Received	400,000	569,393	348,000	341,431	(169,393)
CASH AVAILABLE FOR DEBT SERVICE	18,719,803	17,654,986	17,115,010	16,365,082	1,064,817
DEBT SERVICE					
Interest and Fees Paid	(14,956,576)	(13,797,722)	(13,748,000)	(13,047,721)	(1,158,854)
Principal Paid		(18,735,000)	<u> </u>	<u>-</u>	18,735,000
Total Debt Service	(14,956,576)	(32,532,722)	(13,748,000)	(13,047,721)	17,576,146
NET CASH AVAILABLE AFTER DEBT SERVICE	3,763,227	(14,877,736)	3,367,010	3,321,361	18,640,963
	1.25	0.54	1.24	1.25	0.71
NON-OPERATING REVENUES (EXPENSES)					
Tapping and Capital Recovery Fees	324,000	321,750	144,000	725,230	2,250
Meter Sales	12,000	11,132	15,000	17,187	868
Inspection, Plan Reviews, and Project Reimbursements Other Income	1,852,000 22,000	396,695 21,980	293,000 2,480,000	1,132,206 1,123,827	1,455,305 20
Less: Project Reimbursement	(1,645,000)	(190,000)	(2,480,000)	(684,661)	(1,455,000)
Other Expense	(1,645,000)	(3,860,576)	(4,980,000)	(3,312,624)	2,215,576
Less:Expensed Capex	1,645,000	3,860,576	4,980,000	3,312,624	(2,215,576)
Total Non-Operating Revenues (Expenses)	565,000	561,557	452,000	2,313,789	3,443
Changes in Assets and Liabilities	<u> </u>	<u> </u>	<u> </u>	(1,884,139)	
NET CASH AVAILABLE FOR CAPITAL	4,328,227	(14,316,179)	3,819,010	3,751,011	18,644,406
FINANCING AND INVESTMENT ACTIVITY					
Grants Received	-	-	-	-	-
New Borrowing	-	10,000,000	1,720,000	-	(10,000,000)
Investments Converted to Cash	-	-	-	10,136,360	-
New Investments From Cash Annual Lease Payments	- (E16 200)	(E1E E60)	(E12.000)	(E04 000)	(640)
Project Reimbursements	(516,200) 1,645,000	(515,560) 190,000	(512,000) 2,480,000	(504,000) 684,661	(640) 1,455,000
Total Financing & Investment Activity	1,128,800	9,674,440	3,688,000	10,317,021	(8,545,640)
•		· ,			
CAPITAL SPENDING Not Capital Spending	(3 300 000)	(3 635 353)	(7 612 500)	(4 446 006)	425 2F2
Net Capital Spending Add: Expensed Capex	(3,200,000) (1,645,000)	(3,635,353) (3,860,576)	(7,612,500) (4,980,000)	(4,446,986) (3,312,624)	435,353 2,215,576
Total Capital Spending	(4,845,000)	(7,495,929)	(12,592,500)	(7,759,610)	2,650,929
NET CASH FLOW TO FUND	612,027	(12,137,668)	(5,085,490)	6,308,422	12,749,695

	2019	2018	2018	2017	2019 vs.
\$'s	Budget	Forecast	Budget	Actuals	2018 FC
DEBT SERVICE RATIO (INDENTURE BASED)					
Total Operating Revenues	36,074,516	33,872,640	33,569,000	32,895,925	2,201,876
Total Operating Expenses (Cash Based)	(17,754,713)	(16,718,337)	(16,727,323)	(16,717,848)	(1,036,376)
Interest Income	400,000	569,393	348,000	341,431	(169,393)
Annual Lease Payment (City)	(516,200)	(515,560)	(512,000)	(508,000)	(640)
Total Non-Operating Revenues (Expenses)	702,286	561,711	452,179	2,313,789	140,575
Cash Available For Debt Service	18,905,889	17,769,847	17,129,856	18,325,297	1,136,042
Total Debt Service	14,956,576	13,047,722	13,748,000	13,047,721	1,908,854
Debt Service Ratio	1.26	1.36	1.25	1.40	(0.10)
CAPITAL COVERAGE RATIO					
Net Available for Capital	5,973,227	(14,126,179)	6,299,010	4,435,672	20,099,406
Total Capex	4,845,000	7,495,929	12,592,500	7,759,610	(2,650,929)
Capital Coverage Ratio	1.23	(1.88)	0.50	0.57	3.12
SUMMARY OF ACCOUNT BALANCES					
Cash - Operations	4,166,545	1,419,518			
Cash - Project Reserves	2,669,949	4,804,949			
Cash - Restricted	30,737,273	30,737,273			
Total Cash Accounts	37,573,767	36,961,740			
Investments - Operations	-	-			
Investments - Project Reserves	-	-			
Investments - Restricted	7,940,640	7,940,640			
Total Investments	7,940,640	7,940,640			
TOTAL BALANCES	45,514,407	44,902,380			

LEHIGH COUNTY AUTHORITY - CITY DIVISION 2019 BUDGET CASH FLOW BRIDGE - 2019 BUDGET vs. 2018 FORECAST \$'S

NET CASH FLOW PER 2018 Q3 FORECAST	(12,137,668)	
Revenues		
Volume	-	Not budgeting any volume increase
Base rate increase	915,345	2.5% increase per concession agreement
CPI increase	951,958	2.6% per compliance
Increase in Municipal charges	334,573	
Total Revenues	2,201,876	
Operating expenses		
Salaries & Wages	(234,858)	3.0% wage pool, 7.5% benefits increase, higher labor charging
General inflation	(305,442)	2.6% inflation
Spending levels	(427,366)	3.6% increase in real spending
Total Operating Expenses	(967,666)	5.8% net increase in total operating expenses
Interest income	(169,393)	Reduction in invested balances
Debt Service		
Additional interest expense	, , ,	New debt service replacing C Bonds
Additional principal payments	18,735,000	No refinancing principal
Total Debt service	17,576,146	
Non-Operating Revenues (Expenses)		
Change in Non-Operating revenues (expenses)	3,443	No major changes made
Financing activity	(10,190,640)	No new borrowing, small increase in lease payment, no project
		reimbursement
Capital Spending/Funding		
Lower total capex	4,295,929	Trimmed capex due to operating revenue levels
		· • • • • •
Net Changes	12,749,695	
NET CASH FLOW PER 2019 BUDGET	612,027	

LEHIGH COUNTY AUTHORITY - CITY DIVISION 2019 BUDGET BALANCE SHEET (\$)

BALANCE STILLT (\$)	CITY DIVISION		
	2019	2018	2017
	Budget	Forecast	Actuals
ASSETS AND DEFERRED OUTFLOWS	_		
CURRENT ASSETS			
Cash and Cash Equivalents	6,836,495	6,224,468	9,488,776
Certificates of Deposit	0,030,493	0,224,400	5,466,776
Accounts Receivable - Customers	6,084,823	6,084,823	6,084,823
Accounts Receivable - Financing Contracts	-	-	-
Accounts Receivable - Others	3,024,618	3,024,618	3,024,618
Due From (To) Other Funds	(103,829)	(103,829)	(103,829)
Inventories	-	-	-
Accrued Interest Receivable	35,957	35,957	35,957
Prepaid Expenses	391,006	391,006	391,006
Total Current Assets	16,269,070	15,657,043	18,921,351
NON-CURRENT ASSETS			
Restricted			
Cash and Cash Equivalents	30,737,272	30,737,272	39,610,632
Certificates of Deposit	-	-	-
Investment - US Treasury Obligations	7,940,640	7,940,640	7,940,640
Developer Escrow Deposits	-	-	-
Accrued Interest Receivable			
Total Restricted Assets	38,677,912	38,677,912	47,551,272
Capital Assets			·
Land	-	-	-
Construction in Progress	-	-	-
Wells and Reservoirs	=	-	=
Transmission and Distribution Mains	-	-	-
Service and Hydrants	-	-	-
Interceptor and Collector Systems	-	-	-
Buildings and Structures	-	-	-
Metering System	-	-	-
Equipment and Furnishings	9,761,942	6,561,942	2,926,589
Capacity	-	-	=
LESS: Accumulated Depreciation	(13,335,402)	(7,455,402)	(1,855,402)
Total Capital Assets	(3,573,460)	(893,460)	1,071,187
Other Assets			
Long-term Portion of Receivables and Financing Contracts	-	-	-
Intangible Service Concession Arrangement	246,460,723	246,460,723	246,460,723
OPEB Asset	-	-	-
Other Miscellaneous Assets	1,574,780	1,574,780	1,574,780
Facilities Planning Costs, Net			
Total Other Assets	248,035,503	248,035,503	248,035,503
Total Non-Current Assets	283,139,955	285,819,955	296,657,962
TOTAL ASSETS	299,409,025	301,476,998	315,579,313
Deferred Outflows			
Pensions	2,382,072	2,382,072	2,382,072
Refunding Loss on Bonds	-	-	-
Total Deferred Outflows	2,382,072	2,382,072	2,382,072
TOTAL ASSETS AND DEFERRED OUTFLOWS	301,791,097	303,859,070	317,961,385

LEHIGH COUNTY AUTHORITY - CITY DIVISION 2019 BUDGET BALANCE SHEET (\$)

BALANCE SHEET (\$)		CITY DIVISION			
		2019	2018	2017	
		Budget	Forecast	Actuals	
LIABILITIES AND NET POSITION		Dauget	rorcoast	Hotauis	
EIABIEITIEG AND NETT GOTTION					
Current Liabilities:					
Accounts Payable - Trade		1,884,346	1,884,346	1,884,346	
Accounts Payable - Capital		148,816	148,816	148,816	
Accrued Interest Payable		1,087,310	1,087,310	1,087,310	
Notes Payable		-	-	-	
Revenue Bonds Payable		18,735,000	18,735,000	18,735,000	
Developer Deposits and Other		14,456	14,456	14,456	
Accrued Expenses		499,148	499,148	499,148	
Total Current Liabilities		22,369,076	22,369,076	22,369,076	
Non-Current Liabilities					
Developer Deposits and Other		_	-	-	
SCA Payable		51,963,915	48,480,115	44,248,993	
Notes Payable		-	-	-	
OPEB Liability		884,981	884,981	884,981	
Net Pension Liability		3,052,774	3,052,774	3,052,774	
Revenue Bonds Payable		282,850,655	282,850,655	291,585,655	
Total Non-Current Liabilities		338,752,325	335,268,525	339,772,403	
Total Liabilities		361,121,401	357,637,601	362,141,479	
Net Position:					
Net investment in Capital Assets		(14,213,479)	(8,661,706)	936,731	
Restricted Debt Service		-	-	-	
Unrestricted		(45,116,825)	(45,116,825)	(45,116,825)	
Total Net Position		(59,330,304)	(53,778,531)	(44,180,094)	
TOTAL LIABILITIES AND NET POSITION		301,791,097	303,859,070	317,961,385	
	Check	-			

\$'s	2019 Budget	2018 Forecast
OPERATIONS - CASH		
OPERATING REVENUES		
Charges for Services Rent	35,999,516 -	33,797,640
Other income	75,000	75,000
Total Operating Revenues	36,074,516	33,872,640
OPERATING EXPENSES (CASH BASED)		
Salaries and Wages	(5,653,796)	(5,418,938)
General and Administrative	(6,407,601)	(5,981,114)
Utilities	(2,095,255)	(2,105,775)
Materials and Supplies	(1,597,216)	(1,450,148)
Miscellaneous Services	(1,988,845)	(1,825,072)
Treatment and Transportation	(12,000)	(6,000)
Total Operating Expenses	(17,754,713)	(16,787,047)
CASH FROM OPERATIONS	18,319,803	17,085,593
Interest Received	400,000	560 202
Annual City Payment		569,393 (515,560)
· · · · · · · · · · · · · · · · · · ·	(516,200)	
CASH AVAILABLE FOR DEBT SERVICE	18,203,603	17,139,426
DEBT SERVICE		
Interest and Fees Paid	(14,956,576)	(13,797,722)
Principal Paid		(18,735,000)
Total Debt Service	(14,956,576)	(32,532,722)
NET CASH AVAILABLE AFTER DEBT SERVICE	3,247,027	(15,393,296)
Changes in Assets and Liabilities	<u> </u>	
NET CASH FROM OPERATIONS AVAILABLE FOR CAPITAL	3,247,027	(15,393,296)
Investments Converted Into Cash	_	_
NEW BORROWING	_	10,000,000
Cash from Restricted Balances	_	8,873,359
Cash to Restricted Balances	_	0,070,000
Cash provided for Capital Projects	(500,000)	(8,065,019)
NET FLOW - OPERATING CASH	2,747,027	(4,584,956)
Beginning Balance	1,419,518	6,004,474
OPERATING CASH - ENDING BALANCE	4,166,545	1,419,518

\$'s	2019 Budget	2018 Forecast
OPERATIONS - INVESTMENTS		
Cash provided to investments	-	-
Maturities converted to cash	-	-
From (To) Restricted	<u> </u>	
NET FLOW - OPERATING INVESTMENTS	-	-
Beginning Balance		<u>-</u>
OPERATING INVESTMENTS - ENDING BALANCE		
PROJECT RESERVES - CASH		
CASH PROVIDED FROM OPERATIONS	500,000	8,065,019
NON-OPERATING REVENUES (EXPENSES)		
Tapping and Capital Recovery Fees	324,000	321,750
Meter Sales	12,000	11,132
Inspection, Plan Reviews, and Project Reimbursements	1,852,000	396,695
Other Income	22,000	21,980
Less: Project Reimbursement	(1,645,000)	(190,000)
Other Expense	(1,645,000)	(3,860,576)
Less:Expensed Capex	1,645,000	3,860,576
Total Non-Operating Revenues (Expenses)	565,000	561,557
FINANCING AND INVESTMENT ACTIVITY		
Grants Received	_	_
New Borrowing	-	-
Investments Converted to Cash (Source)	-	-
New Investments From Cash (Use)	-	-
Annual Lease Payments - City	-	-
Project Reimbursements	1,645,000	190,000
Total Financing & Investment Activity	1,645,000	190,000
Interest Income		<u>-</u>
CAPITAL SPENDING		
Net Capital Spending	(3,200,000)	(3,635,353)
Add: Expensed Capex	(1,645,000)	(3,860,576)
Total Capital Spending	(4,845,000)	(7,495,929)
NET FLOW - PROJECT RESERVES CASH	(2,135,000)	1,320,647
Beginning Balance	4,804,949	3,484,302
PROJECT RESERVES CASH - ENDING BALANCE	2,669,949	4,804,949

\$'s	2019 Budget	2018 Forecast
PROJECT RESERVES - INVESTMENTS		
New Investments From Cash (Source)	-	-
Investments Converted to Cash (Use)	-	-
Other		
NET FLOW - PROJECT RESERVES INVESTMENTS	-	-
Beginning Balance	-	-
PROJECT RESERVES INVESTMENTS - ENDING BALANCE	<u>-</u>	
RESTRICTED - CASH		
Sources Uses		(8,873,359)
NET FLOW - RESTRICTED CASH	-	(8,873,359)
Beginning Balance	30,737,273	39,610,632
RESTRICTED CASH - ENDING BALANCE	30,737,273	30,737,273
RESTRICTED - INVESTMENTS		
Sources	-	-
Uses	-	
NET FLOW - RESTRICTED INVESTMENTS	-	-
Beginning Balance	7,940,640	7,940,640
RESTRICTED INVESTMENTS - ENDING BALANCE	7,940,640	7,940,640
SUMMARY OF ACCOUNT FLOWS		
Cash - Operations	2,747,027	(4,584,956)
Cash - Project Reserves	(2,135,000)	1,320,647
Cash - Restricted	<u> </u>	(8,873,359)
Total Cash Accounts	612,027	(12,137,668)
Investments - Operations	-	-
Investments - Project Reserves	-	-
Investments - Restricted		
Total Investments	<u>-</u>	
TOTAL FLOWS	612,027	(12,137,668)

\$'s		2019 Budget	2018 Forecast
SUMMARY OF ACCOUNT BALANCES			
Cash - Operations	_	4,166,545	1,419,518
Cash - Project Reserves		2,669,949	4,804,949
Cash - Restricted		30,737,273	30,737,273
Total Cash Accounts		37,573,767	36,961,740
Investments - Operations		-	-
Investments - Project Reserves Investments - Restricted		7,940,640	7,940,640
Total Investments		7,940,640	7,940,640
TOTAL BALANCES		45,514,407	44,902,380
	Cash Check Diff	37,573,767	36,961,740
	Investment Check Diff	7,940,640 -	7,940,640

STATEMENT OF CHANGES IN NET POSITION	2019 Budget	2018 Forecast	2018 Budget
OPERATING REVENUES			
CITY WATER			
Residential/Industrial/Commercial	15,079,270	14,347,545	13,623,000
Penalties	270,342	257,224	289,000
Capital Cost Recovery	798,222	642,722	342,000
Fire Service	80,377	76,477	68,000
Other Water Sales	3,588,128	3,412,290	3,019,000
Other Income	454,827	454,827	355,000
Total City Water	20,271,166	19,191,085	17,696,000
CITY WASTEWATER			
User Charges - Municipal	5,523,326	4,779,618	6,522,000
User Charges - Residential & Commercial	8,913,336	8,653,707	8,497,000
User Charges - Hauler	73,939	71,785	71,000
Capital Cost Recovery	253,662	144,240	147,000
Penalties	141,831	134,949	172,000
Industrial Pretreatment Revenues	116,585	116,585	89,000
Leachate Program Revenues	667,792	667,792	200,000
Other Income	37,879	37,879	100,000
Total City Wastewater	15,728,350	14,606,555	15,798,000
Total Service Charges	35,999,516	33,797,640	33,494,000
Rental Income	-	-	-
Miscellaneous	75,000	75,000	75,000
TOTAL OPERATING REVENUES	36,074,516	33,872,640	33,569,000
OPERATING EXPENSES			
PERSONNEL			
Permanent	4,904,757	4,693,258	4,751,312
Overtime	749,039	725,680	731,771
Employee Benefits	2,359,314	2,210,132	2,158,796
Total Personnel	8,013,110	7,629,070	7,641,879
PURCHASE OF SERVICES			
Internal Services (Including Lab)	4,048,287	3,770,982	3,829,633
Utilities	2,095,255	2,105,775	1,983,202
Engineering	16,000	12,927	10,000
Contract Operating Services	95,700	96,875	96,500
Residuals Services	419,830	391,654	417,500
General Analyses	18,000	9,681	20,000
Maintenance Services	819,245	689,429	690,435
Fleet Management Services	152,000	168,058	150,000
Extraordinay Expenditures	25,000	35,345	25,000
Industrial Meter Testing & Repair	6,000	6,000	8,000
Miscellaneous Services	437,070	415,103	428,295
Treatment & Transportation	12,000	6,000	12,000
I/I Rehabilitation Program			
Total Purchases of Services	8,144,387	7,707,829	7,670,565

STATEMENT OF CHANGES IN NET POSITION	2019 Budget	2018 Forecast	2018 Budget
MATERIALS & SUPPLIES			
Pump Supplies	26,750	28,850	26,750
Fuel	, -	90,467	84,000
Purification Chemicals & Supplies	752,500	710,646	712,200
Distribution & Transmission Supplies	186,000	76,490	97,500
Collection System Supplies	-	74,277	90,500
Fleet Management Supplies	26,550	8,946	6,050
Miscellaneous Materials & Supplies	355,630	357,438	361,700
Fuel & Mileage	112,500	34,171	36,000
Total Materials and Supplies	1,459,930	1,381,285	1,414,700
EQUIPMENT			
Equipment Purchases Amortized Equipment	137,286 -	68,863 -	74,846 -
Total Equipment	137,286	68,863	74,846
DEPRECIATION & AMORTIZATION	5,880,000	5,600,000	5,600,000
TOTAL OPERATING EXPENSES	23,634,713	22,387,047	22,401,990
TOTAL OF LIVATING LAF LIVELO	20,004,710	22,307,047	22,401,330
OPERATING INCOME	12,439,803	11,485,593	11,167,010
NON-OPERATING REVENUES			
CITY WATER	40.000	40.400	400.000
Supply/Tapping Fees	18,000	18,182	129,000
Distribution Tapping Fees	12,000	11,132	15,000
Meter Sales	200,000	198,088	15,000
Inspection & Planning Review Fees	20,000	19,970	100,000
Project Reimbursement Other	1,645,000 22,000	140,000 21,980	140,000
			200,000
Total City Water	1,917,000	409,352	399,000
CITY WASTEWATER			
Allocation Fees	106,000	105,479	-
Inspection & Planning Review Fees	187,000	186,725	193,000
Project Reimbursement	-	50,000	2,340,000
Other			
Total City Wastewater	293,000	342,204	2,533,000
TOTAL NON-OPERATING REVENUES	2,210,000	751,557	2,932,000
NON-OPERATING (EXPENSES)			
Capital Charged to Expenses	(1,645,000)	(3,860,576)	(4,980,000)
Other Miscellaneous Expenses	-	-	· -
TOTAL NON-OPERATING (EXPENSES)	(1,645,000)	(3,860,576)	(4,980,000)
INCOME BEFORE INTEREST AND CONTRIBUTED CAPITAL	13,004,803	8,376,574	9,119,010
Interest Income	400,000	569,393	348,000
Interest (Expense)	(18,956,576)	(18,544,404)	(16,735,000)
INCOME BEFORE CONTRIBUTED CAPITAL	(5,551,773)	(9,598,437)	(7,267,990)

STATEMENT OF CHANGES IN NET POSITION	2019 Budget	2018 Forecast	2018 Budget
CONTRIBUTED CAPITAL		<u>-</u>	
NET INCOME	(5,551,773)	(9,598,437)	(7,267,990)

CASH FLOWS	2019 Budget	2018 Forecast	2018 Budget
Operating Revenues	36,074,516	33,872,640	33,569,000
Operating Expenses	(23,634,713)	(22,387,047)	(22,401,990)
Add: Depreciation Expense	5,880,000	5,600,000	5,600,000
Net Operating Cash	18,319,803	17,085,593	16,767,010
Interest Income	400,000	569,393	348,000
City Annual Payment	(516,200)	(515,560)	(512,000)
Net Cash Available For Debt Service	18,203,603	17,139,426	16,603,010
Debt Service			
Interest Paid	(14,956,576)	(13,797,722)	(13,748,000)
Financing Fees Paid	-	-	-
Princial Paid		(18,735,000)	<u>-</u> _
Total Debt Service	(14,956,576)	(32,532,722)	(13,748,000)
NET CASH AVAILABLE AFTER DEBT SERVICE	3,247,027	(15,393,296)	2,855,010
Non-Operating Revenues	2,210,000	751,557	2,932,000
Less: Project Reimbursement	(1,645,000)	(190,000)	(2,480,000)
Non-Operating Expenses	(1,645,000)	(301,034)	(4,980,000)
Less: Capital Charged to Expenses	1,645,000	301,034	4,980,000
Working Capital Changes			
NET CASH AVAILABLE FOR CAPITAL	3,812,027	(14,831,739)	3,307,010
Financing & Investment Activity			
Project Reimbursements	1,645,000	190,000	2,480,000
Investments converting to Cash	-	-	-
New Borrowing	-	10,000,000	1,720,000
Cash Investments	-	-	-
Capital Spending	(4,845,000)	(7,495,929)	(12,592,500)
NET CASH FLOW TO FUND	612,027	(12,137,668)	(5,085,490)

2019 BUDGET CITY DIVISION WATER FUND CAPITAL EXPENDITURES

	Primary Project	Estimated Project	Estimated Costs	2019	Estimated Costs
Project	Category	Cost	Through 2018	Budget	2020 - 2023
LCA Funded Projects					
Annual Projects	AM - Varies	6,200,000	-	1,300,000	4,900,000
Various Water System Related Studies	CA/OS	300,000	-	-	300,000
Sub-total Allentown Division Water Capital Funded by LCA			-	1,300,000	5,200,000
City Funded Projects					-
Itron/AMR Meter Project (1)	CA/OS	325,000	-	145,000	180,000
Sub-total Allentown Division Water Capital Funded by the City			-	145,000	180,000
Total Allentown Division Water Capital Expenditures (Funded):		- -	\$ - :	1,445,000	\$ 5,380,000

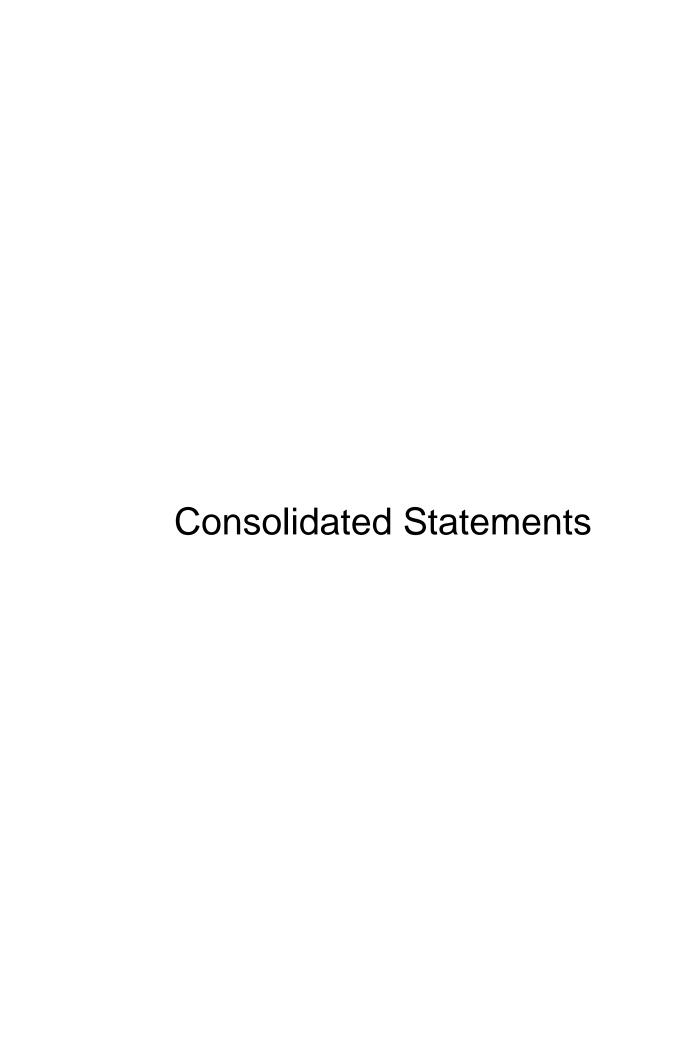
^{(1) &}quot;Uncompleted Work" City Projects that were supposed to be complete by the time of settlement or executed by City personnel after settlement. The City will fund these projects but has requested that LCA execute them.

2019 BUDGET CITY DIVISION WASTEWATER SYSTEM CAPITAL EXPENDITURES

Project	Primary Project Category	Estimated Project Cost	Estimated Costs Through 2018	2019 Budget			
LCA Funded Projects							
Annual Projects	AM - High	5,700,000	-	400,000		5,300,000	
WWTP Electrical Substation Replacements	AM - High	2,847,500	1,347,500	1,500,000		-	
Various Wastewater System Related Studies	CA/OS	300,000	-	-		300,000	
Sub-total Allentown Division Wastewater Capital Funded by LCA			\$ 1,347,500	\$ 1,900,000	\$	5,600,000	
City Funded Projects							
Administrative Order Improvements (2)	Regulatory	2,395,000	-	-		2,395,000	
WWTP Interim Blending Pumping System (2)	Regulatory	1,500,000	-	1,500,000		-	
Sub-total Allentown Division Wastewater Capital Funded by the City			\$ -	\$ 1,500,000	\$	2,395,000	
Total Allentown Division Wastewater Capital Expenditures (Funded):			\$ 1,347,500	\$ 3,400,000	\$	7,995,000	

^{(1) &}quot;Uncompleted Work" City Projects that were supposed to be complete by the time of settlement or executed by City personnel after settlement. The City will fund these projects but has requested that LCA execute them.

^{(2) &}quot;Administrative Order" Projects as per the Agreement are to be Funded by the City and executed by LCA.



CONDENSED								CITY DIVISION				TOTAL LCA				
		SUBURBAI				SUBURBAN V										
INCOME STATEMENT (\$)	2019 Budget	2018 Fcst	2018 Budget	2017 Actual	2019 Budget	2018 Fcst	2018 Budget	2017 Actual	2019 Budget	2018 Fcst	2018 Budget	2017 Actual	2019 Budget	2018 Fcst	2018 Budget	2017 Actual
Operating Revenues	9.989.588	9,436,424	9.733.000	9.054.114	15.488.964	13,719,174	15.697.000	12.858.781	36.074.516	33.872.640	33.569.000	32.895.925	61.553.068	57.028.238	58.999.000	54.808.820
Operating Expenses	9,171,054	9,199,669	8,929,584	8,109,077	15,895,661	15,337,774	15,408,285	15,850,477	23,634,713	22,387,047	22,401,990	22,759,581	48,701,428	46,924,490	46,739,859	46,719,135
Operating Income	818,534	236,755	803,416	945,037	(406,697)	(1,618,600)	288,715	(2,991,696)	12,439,803	11,485,593	11,167,010	10,136,344	12,851,640	10,103,748	12,259,141	8,089,685
Non-Operating Revenues (Expenses)	743,000	754,579	769,000	403,658	826,000	774,478	806,000	439,236	565,000	(3,109,019)	(2,048,000)	(314,174)	2,134,000	(1,579,962)	(473,000)	528,720
Income Before Interest	1,561,534	991,334	1,572,416	1,348,695	419,303	(844,122)	1,094,715	(2,552,460)	13,004,803	8,376,574	9,119,010	9,822,170	14,985,640	8,523,786	11,786,141	8,618,405
Interest Income Interest Expense	144,000 (1,466,582)	173,750 (1,638,942)	125,000 (2,003,000)	127,486 (1,371,796)	75,000 (206,346)	100,459 (206,346)	5,000 (216,000)	162,034 (204,418)	400,000 (18,956,576)	569,393 (18,544,404)	348,000 (16,735,000)	341,431 (18,516,650)	619,000 (20,629,504)	843,602 (20,389,692)	478,000 (18,954,000)	630,951 (20,092,864)
Income Before Capital Contributions	238,952	(473,858)	(305,584)	104.385	287,957	(950,009)	883,715	(2,594,844)	(5,551,773)	(9,598,437)	(7,267,990)	(8,353,049)	(5,024,864)	(11,022,304)	(6,689,859)	(10,843,508)
Capital Contributions	230,932	(473,030)	(303,364)	6,324,208	201,931	(930,009)		2,055,943	(5,551,775)	(9,590,457)	(7,207,990)	(0,333,043)	(5,024,004)	(11,022,304)	(0,009,009)	8,380,151
Net Income	238,952	(473,858)	(305,584)	6,428,593	287,957	(950,009)	883,715	(538,901)	(5,551,773)	(9,598,437)	(7,267,990)	(8,353,049)	(5,024,864)	(11,022,304)	(6,689,859)	(2,463,357)
CACH ELONG INDIDECT (6)	2019	2018	2018	2017	2019	2018	2018	2017	2019	2018	2018	2017	2019	2018	2018	2017
CASH FLOWS - INDIRECT (\$)	Budget	Fcst	3.753.416	5,092,497	Budget	Fcst	5,064,715	1.914.183	Budget	Fcst	16,767,010	Actual	26.022.405	23,428,932	25,585,141	21,146,192
Net Cash Provided By (Used In) Operating Activities Net Cash Provided By (Used In) Non-Capital Financing Activities	3,568,534	3,186,749	3,753,416	(834,199)	4,134,068 75,000	3,156,590 100,459	5,064,715	1,914,183	18,319,803 (116,200)	17,085,593 53,833	(164,000)	14,139,512 (162,569)	(41,200)	154,292	(159,000)	(834,734)
Net Cash Provided By (Used In) Capital and Related Financing Activities	(12,659,242)	(7,540,205)	(12,271,000)		(9,477,976)	(2,488,118)	(11,301,000)	(3,076,000)	(17,591,576)	(29,277,094)	(21,688,500)	(17,804,881)	(39,728,794)	(39,305,417)	(45,260,500)	(13,481,509)
Net Cash Provided By (Used In) Investing Activities	6,714,850	2,195,760	4,125,000	(6,630,432)	3,500,000	980,000	3,480,000	(11,122)				10,136,360	10,214,850	3,175,760	7,605,000	3,494,806
Net Increase (Decrease) in Cash	(2,375,858)	(2,157,696)	(4,392,584)	5,027,238	(1,768,908)	1,748,931	(2,751,285)	(1,010,905)	612,027	(12,137,668)	(5,085,490)	6,308,422	(3,532,739)	(12,546,433)	(12,229,359)	10,324,755
Cash - Beginning of Year	9,044,756	11,202,452	11,202,452	6,175,214	10,342,850	8,593,919	8,593,919	9,604,824	36,961,740	49,099,408	49,099,408	42,790,986	56,349,346	68,895,779	68,895,779	58,571,024
Cash - End of Year	6,668,898	9,044,756	6,809,868	11,202,452	8,573,942	10,342,850	5,842,634	8,593,919	37,573,767	36,961,740	44,013,918	49,099,408	52,816,607	56,349,346	56,666,420	68,895,779
	2019	2018	2018	2017	2019	2018	2018	2017	2019	2018	2018	2017	2019	2018	2018	2017
CASH FLOW - DIRECT (\$)	Budget	Fcst	Budget	Actual	Budget	Fcst	Budget	Actual	Budget	Fcst	Budget	Actual	Budget	Fcst	Budget	Actual
Operating Revenues	9,989,588	9,436,424	9,733,000	9,054,114	15,488,964	13,719,174	15,697,000	12,858,781	36,074,516	33,872,640	33,569,000	32,895,925	61,553,068	57,028,238	58,999,000	54,808,820
Operating Expenses (ex D&A)	(6,421,054)	(6,249,675)	(5,979,584)	(5,413,529)	(11,354,896)	(10,562,584)	(10,632,285)	(11,251,381)	(17,754,713)	(16,787,047)	(16,801,990)	(16,872,274)	(35,530,663)	(33,599,306)	(33,413,859)	(33,537,184)
Cash From Operations	3,568,534	3,186,749	3,753,416	3,640,585	4,134,068	3,156,590	5,064,715	1,607,400	18,319,803	17,085,593	16,767,010	16,023,651	26,022,405	23,428,932	25,585,141	21,271,636
Interest Received	144,000	173,750	125,000	127,486	75,000	100,459	5,000	162,034	400,000	569,393	348,000	341,431	619,000	843,602	478,000	630,951
Cash Available for Debt Service Debt Service	3,712,534 (3,191,702)	3,360,499 (3,157,795)	3,878,416 (3,744,000)	3,768,071 (2,870,430)	4,209,068 (684,476)	3,257,049 (672,565)	5,069,715 (690,000)	1,769,434 (680,003)	18,719,803 (14,956,576)	17,654,986 (32,532,722)	17,115,010 (13,748,000)	16,365,082 (13,047,721)	26,641,405 (18,832,754)	24,272,534 (36,363,082)	26,063,141 (18,182,000)	21,902,587 (16,598,154)
Net Cash Available After Debt Service	520.832	202,704	134.416	897,641	3,524,592	2.584.484	4.379.715	1.089.431	3,763,227	(14.877.736)	3.367.010	3.317.361	7,808,651	(12.090.548)	7.881.141	5.304.433
Non-Operating Revenues (Expenses)	743,000	756,387	746,000	403,658	826,000	790,034	1,107,000	469,340	565,000	561,557	452,000	2,313,789	2,134,000	2,107,978	2,305,000	3,186,787
Changes in Working Capital				143,887				468,817				(1,884,139)				(1,271,435)
Net Cash Available For Capital	1,263,832	959,091	880,416	1,445,186	4,350,592	3,374,518	5,486,715	2,027,588	4,328,227	(14,316,179)	3,819,010	3,747,011	9,942,651	(9,982,570)	10,186,141	7,219,785
Financing & Investment Activity Capital Spending	6,570,850 (10,210,540)	2,022,010 (5,138,797)	4,023,000 (9,296,000)	8,502,350 (5,698,875)	3,500,000 (9,619,500)	980,000 (2,605,587)	3,480,000 (11,718,000)	(173,156) (2,865,337)	1,128,800 (4,845,000)	9,674,440 (7,495,929)	3,688,000 (12,592,500)	10,317,021 (7,759,610)	11,199,650 (24,675,040)	12,676,450 (15,240,313)	11,191,000 (33,606,500)	18,646,215 (16,323,822)
Net Cash Flow	(2.375.858)	(2,157,696)	(4.392.584)	4.248.661	(1,768,908)	1.748.931	(2,751,285)	(1,010,905)	612,027	(12.137.668)	(5.085.490)	6.304.422	(3.532.739)	(12.546.433)	(12.229.359)	9.542.178
Beginning Balance	9,044,756	11,202,452	11,202,452	6,175,214	10,342,850	8,593,919	8,593,919	9,604,824	36,961,740	49,099,408	49,099,408	42,790,986	56,349,346	68,895,779	68,895,779	58,571,024
Ending Balance	6,668,898	9,044,756	6,809,868	10,423,875	8,573,942	10,342,850	5,842,634	8,593,919	37,573,767	36,961,740	44,013,918	49,095,408	52,816,607	56,349,346	56,666,420	68,113,202
													<u> </u>			
DEBT SERVICE COVERAGE RATIO	1.40	1.30	1.24	1.45	7.36	6.02	8.95	3.29	1.26	1.36	1.25	1.40	1.50	0.71	1.53	1.48
	2019	2018	2017		2019	2018	2017		2019	2018	2017	2017	2019	2018	2017	
BALANCE SHEET (\$)	Budget	Fcst	Actual		Budget	Fcst	Actual		Budget	Fcst	Actual	Actual	Budget	Fcst	Actual	
Assets and Deferred Outflows																
Cash and Cash Equivalents	5,115,083	7,490,941	9,655,324		8,236,671	10,005,579	8,256,648		6,836,495	6,224,468	9,488,776		20,188,249	23,720,988	27,400,748	
Investments - Unrestricted Other Current Assets	5,452,035 4,477,314	5,452,035 4,477,314	7,151,903 4,319,340		4,026,119 3,732,338	7,526,119 3,732,338	8,506,119 3,732,338		9,432,575	9,432,575	9,432,575		9,478,154 17,642,227	12,978,154 17,642,227	15,658,022 17,484,253	
Cash and Cash Equivalents - Restricted	1.553.815	1,553,815	1.547.128		337,271	337,271	337,271		30,737,272	30,737,272	39,610,632		32.628.358	32.628.358	41.495.031	
Investments - Restricted	25,508	6,596,358	8,776,358		-	-	-		7,940,640	7,940,640	7,940,640		7,966,148	14,536,998	16,716,998	
Other Restricted Assets	5,732,859	5,732,859	4,032,975		-	-	-		-	-	-		5,732,859	5,732,859	4,032,975	
Capital Assets, net of Accumulated Depreciation Other Long-Term Assets	120,359,107 1,221,548	112,898,567 1,221,548	110,711,572 1,221,548		90,599,171 2,317,210	85,520,436 2,317,210	87,705,595 2,317,210		(3,573,460) 248,035,503	(893,460) 248,035,503	1,071,187 248,035,503		207,384,818 251,574,261	197,525,543 251,574,261	199,488,354 251,574,261	
Other Long-Term Assets Deferred Outflows	1,221,548 854,361	1,221,548 854,361	1,221,548 854,361		322,941	322,941	322,941		2,382,072	2,382,072	2,382,072		3,559,374	3,559,374	3,559,374	
Total Assets and Deferred Outflows	144,791,630	146,277,798	148,270,509		109,571,721	109,761,894	111,178,122		301,791,097	303,859,070	317,961,385		556,154,448	559,898,762	577,410,016	
Liabilities and Net Position																
Current Liabilities	4,314,785	4,314,785	4,314,785		2,153,780	2,153,780	2,141,869		22,369,076	22,369,076	22,369,076		28,837,641	28,837,641	28,825,730	
Long-Term Liabilities	44,011,910	45,737,030	47,255,883		7,474,188	7,952,318	8,430,448		338,752,325	335,268,525	339,772,403		390,238,423	388,957,873	395,458,734	
Net Position	96,464,935	96,225,983	96,699,841		99,943,753	99,655,796	100,605,805		(59,330,304)	(53,778,531)	(44,180,094)		137,078,384	142,103,248	153,125,552	
Total Liabilities and Net Position	144,791,630	146,277,798	148,270,509		109,571,721	109,761,894	111,178,122		301,791,097	303,859,070	317,961,385		556,154,448	559,898,762	577,410,016	

\$	SUBURBAN WATER				SUBURBAN V	VASTEWATER			CITY D	IVISION			TOTAL	L LCA		
	2019	2018	2018	2017	2019	2018	2018	2017	2019	2018	2018	2017	2019	2018	2018	2017
	Budget	Fcst	Budget	Actual	Budget	Fcst	Budget	Actual	Budget	Fcst	Budget	Actual	Budget	Fcst	Budget	Actual
OPERATING REVENUES																
Charges for Services	9,772,570	9,219,406	9,591,000	8,863,788	15,488,964	13,719,174	15,697,000	12,858,781	35,999,516	33,797,640	33,494,000	32,802,663	61,261,050	56,736,220	58,782,000	54,525,232
Rent	87,860	87,860	91,000	91,019	-	-	-	· · · · ·	-	-	-	-	87,860	87,860	91,000	91,019
Other income	129,158	129,158	51,000	99,307					75,000	75,000	75,000	93,262	204,158	204,158	126,000	192,569
Total Operating Revenues	9,989,588	9,436,424	9,733,000	9,054,114	15,488,964	13,719,174	15,697,000	12,858,781	36,074,516	33,872,640	33,569,000	32,895,925	61,553,068	57,028,238	58,999,000	54,808,820
OPERATING EXPENSES																
Salaries and Wages	1,020,940	1,129,114	1,064,358	1,042,565	420,095	396,344	461,482	424,208	5,653,796	5,418,938	5,483,083	5,356,508	7,094,831	6,944,396	7,008,923	6,823,281
General and Administrative	1,399,959	1,360,096	1,251,856	1,257,063	474,363	470,721	464,057	559,911	6,407,601	5,981,114	5,988,429	5,668,909	8,281,923	7,811,931	7,704,342	7,485,883
Utilities	592,750	544,741	584,346	420,812	338,035	347,377	285,486	226,197	2,095,255	2,105,775	1,983,202	1,903,666	3,026,040	2,997,893	2,853,034	2,550,675
Materials and Supplies	504,580	274,264	320,654	422,730	459,324	302,155	372,250	155,503	1,597,216	1,450,148	1,489,546	1,312,551	2,561,120	2,026,567	2,182,450	1,890,784
Miscellaneous Services	2,902,825	2,941,460	2,758,370	2,270,359	7,719,715	6,913,277	7,079,017	6,369,014	1,988,845	1,825,072	1,845,730	2,620,544	12,611,385	11,679,809	11,683,117	11,259,917
Treatment and Transportation	2750.000	2 040 004	- 050,000	0.005.540	1,943,364	2,132,710	1,969,993	3,516,548	12,000	6,000	12,000	10,096	1,955,364	2,138,710	1,981,993	3,526,644
Depreciation and Amortization	2,750,000	2,949,994	2,950,000	2,695,548	4,540,765	4,775,190	4,776,000	4,599,096	5,880,000	5,600,000	5,600,000	5,887,307	13,170,765	13,325,184	13,326,000	13,181,951
Total Operating Expenses	9,171,054	9,199,669	8,929,584	8,109,077	15,895,661	15,337,774	15,408,285	15,850,477	23,634,713	22,387,047	22,401,990	22,759,581	48,701,428	46,924,490	46,739,859	46,719,135
Operating Income (Loss)	818,534	236,755	803,416	945,037	(406,697)	(1,618,600)	288,715	(2,991,696)	12,439,803	11,485,593	11,167,010	10,136,344	12,851,640	10,103,748	12,259,141	8,089,685
NON-OPERATING REVENUES (EXPENSES)																
Tapping and Capital Recovery Fees	467,000	472,950	485,000	455,405	800,000	788,788	1,015,000	449,376	324,000	321,750	144,000	725,230	1,591,000	1,583,488	1,644,000	1,630,011
Meter Sales	108,000	107,459	105,000	112,468					12,000	11,132	15,000	17,187	120,000	118,591	120,000	129,655
Inspection, Plan Reviews, and Project Reimbursements	144,000	157,913	156,000	154,433	25,000	311	92,000	12,444	1,852,000	396,695	293,000	1,132,206	2,021,000	554,919	541,000	1,299,083
Other Income	24,000	18,065	23,000	109,343	1,000	935	(204.000)	7,520 (30,104)	22,000	21,980	2,480,000	1,123,827	47,000	40,980	2,503,000	1,240,690
Other Expense		(1,808)		(427,991)		(15,556)	(301,000)		(1,645,000)	(3,860,576)	(4,980,000)	(3,312,624)	(1,645,000)	(3,877,940)	(5,281,000)	(3,770,719)
Total Non-Operating Revenues (Expenses)	743,000	754,579	769,000	403,658	826,000	774,478	806,000	439,236	565,000	(3,109,019)	(2,048,000)	(314,174)	2,134,000	(1,579,962)	(473,000)	528,720
Income Before Interest	1,561,534	991,334	1,572,416	1,348,695	419,303	(844,122)	1,094,715	(2,552,460)	13,004,803	8,376,574	9,119,010	9,822,170	14,985,640	8,523,786	11,786,141	8,618,405
Interest Income	144,000	173,750	125,000	127,486	75,000	100,459	5,000	162,034	400,000	569,393	348,000	341,431	619,000	843,602	478,000	630,951
Interest Expense	(1,466,582)	(1,638,942)	(2,003,000)	(1,371,796)	(206,346)	(206,346)	(216,000)	(204,418)	(18,956,576)	(18,544,404)	(16,735,000)	(18,516,650)	(20,629,504)	(20,389,692)	(18,954,000)	(20,092,864)
Increase (Decrease) in Net Position Before																
Capital Contributions	238,952	(473,858)	(305,584)	104,385	287,957	(950,009)	883,715	(2,594,844)	(5,551,773)	(9,598,437)	(7,267,990)	(8,353,049)	(5,024,864)	(11,022,304)	(6,689,859)	(10,843,508)
CAPITAL CONTRIBUTIONS																
Capital Assats Passided	-	-	-	211,892	-	-	-	- 0.055.040	-	-	-	-	-	-	-	211,892
Capital Assets Provided				6,112,316				2,055,943								8,168,259
Total Capital Contributions				6,324,208				2,055,943								8,380,151
INCREASE (DECREASE) IN NET POSITION	238,952	(473,858)	(305,584)	6,428,593	287,957	(950,009)	883,715	(538,901)	(5,551,773)	(9,598,437)	(7,267,990)	(8,353,049)	(5,024,864)	(11,022,304)	(6,689,859)	(2,463,357)
Net Position Beginning of Year Cumulative Changes	96,225,983	96,699,841	96,699,841	90,271,248	99,655,796	100,605,805	100,605,805	101,144,706	(53,778,531)	(44,180,094)	(44,180,094)	(35,827,045)	142,103,248	153,125,552	153,125,552	155,588,909
NET POSITION AT END OF YEAR	96,464,935	96,225,983	96,394,257	96,699,841	99,943,753	99,655,796	101,489,520	100,605,805	(59,330,304)	(53,778,531)	(51,448,084)	(44,180,094)	137,078,384	142,103,248	146,435,693	153,125,552

LEHIGH COUNTY AUTHORITY 2019 BUDGET CASH FLOW (INDIRECT)

\$000		SUBURBA	AN WATER			SUBURBAN V	VASTEWATER			CITY DI	VISION			TOTA	L LCA	
	2019 Budget	2018 Fcst	2018 Budget	2017 Actual	2019 Budget	2018 Fcst	2018 Budget	2017 Actual	2019 Budget	2018 Fcst	2018 Budget	2017 Actual	2019 Budget	2018 Fcst	2018 Budget	2017 Actual
CASH FLOWS FROM OPERATING ACTIVITIES																
Operating Income (Loss)	818,534	236,755	803,416	945,037	(406,697)	(1,618,600)	288,715	(2,991,696)	12,439,803	11,485,593	11,167,010	10,136,344	12,851,640	10,103,748	12,259,141	8,089,685
Adjustments:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and Amortization	2,750,000	2,949,994	2,950,000	2,695,548	4,540,765	4,775,190	4,776,000	4,599,096	5,880,000	5,600,000	5,600,000	5,887,307	13,170,765	13,325,184	13,326,000	13,181,951
Changes in Assets and Liabilities				1,451,912				306,783				(1,884,139)				(125,444)
Net Cash Provided By (Used In) Operating Activities	3,568,534	3,186,749	3,753,416	5,092,497	4,134,068	3,156,590	5,064,715	1,914,183	18,319,803	17,085,593	16,767,010	14,139,512	26,022,405	23,428,932	25,585,141	21,146,192
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES																
Interest Received	-	-	-	-	75,000	100,459	5,000	162,034	400,000	569,393	348,000	341,431	475,000	669,852	353,000	503,465
Facility Improvements	-	-	-	-	-	-	-	-		-	-			-	-	-
Annual Lease Payments	-	-	-	- (004 400)	-	-	-	-	(516,200)	(515,560)	(512,000)	(504,000)	(516,200)	(515,560)	(512,000)	(504,000)
Transfers From/To				(834,199)												(834,199)
Net Cash Provided By (Used In) Non-Capital Financing Activities				(834,199)	75,000	100,459	5,000	162,034	(116,200)	53,833	(164,000)	(162,569)	(41,200)	154,292	(159,000)	(834,734)
Financing Activities				(034, 199)	75,000	100,459	5,000	162,034	(110,200)	55,655	(164,000)	(162,569)	(41,200)	154,292	(159,000)	(634,734)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES																
Non-Operating Revenues Received	743,000	756,387	769,000	676,671	826,000	790,034	1,107,000	469,340	2,210,000	751,557	2,932,000	3,002,450	3,779,000	2,297,978	4,808,000	4,148,461
Capital Spending	(10,210,540)	(5,138,797)	(9,296,000)	(5,698,875)	(9,619,500)	(2,605,587)	(11,718,000)	(2,865,337)	(4,845,000)	(7,495,929)	(12,592,500)	(7,759,610)	(24,675,040)	(15,240,313)	(33,606,500)	(16,323,822)
Borrowing Proceeds Interest Payments	(4.400.500)	(4.000.040)	(2,003,000)	15,292,006 (1,202,612)	(206,346)	(404 405)	(216,000)	(204,418)	(14,956,576)	10,000,000 (13,797,722)	1,720,000 (13,748,000)	(13,047,721)	(16,629,504)	10,000,000 (15,631,099)	1,720,000 (15,967,000)	15,292,006 (14,454,751)
Principal Payments	(1,466,582) (1,725,120)	(1,638,942) (1,518,853)	(1,741,000)	(1,202,612)	(478,130)	(194,435) (478,130)	(474,000)	(475,585)	(14,956,576)	(18,735,000)	(13,748,000)	(13,047,721)	(2,203,250)	(20,731,983)	(2,215,000)	(2,143,403)
Net Cash Provided By (Used In) Capital and Related	(1,720,120)	(1,510,000)	(1,741,000)	(1,007,010)	(470,130)	(470,130)	(474,000)	(470,000)		(10,700,000)			(2,200,200)	(20,701,500)	(2,210,000)	(2,140,400)
Financing Activities	(12,659,242)	(7,540,205)	(12,271,000)	7,399,372	(9,477,976)	(2,488,118)	(11,301,000)	(3,076,000)	(17,591,576)	(29,277,094)	(21,688,500)	(17,804,881)	(39,728,794)	(39,305,417)	(45,260,500)	(13,481,509)
CASH FLOWS FROM INVESTING ACTIVITIES																
Investment Maturities	6,570,850	2,022,010	4,000,000	5,520,144	3,500,000	980,000	3,480,000	5,445,346	-	-	-	10,136,360	10,070,850	3,002,010	7,480,000	21,101,850
Investment Purchases				(12,309,800)	-	-	-	(5,618,502)	-	-	-	-				(17,928,302)
Interest Received on Investments	144,000	173,750	125,000	159,224				162,034					144,000	173,750	125,000	321,258
Net Cash Provided By (Used In) Investing Activities	6,714,850	2,195,760	4,125,000	(6,630,432)	3,500,000	980,000	3,480,000	(11,122)				10,136,360	10,214,850	3,175,760	7,605,000	3,494,806
NET INCREASE (DECREASE) IN CASH	(2,375,858)	(2,157,696)	(4,392,584)	5,027,238	(1,768,908)	1,748,931	(2,751,285)	(1,010,905)	612,027	(12,137,668)	(5,085,490)	6,308,422	(3,532,739)	(12,546,433)	(12,229,359)	10,324,755
Cash - Beginning of Year	9,044,756	11,202,452	11,202,452	6,175,214	10,342,850	8,593,919	8,593,919	9,604,824	36,961,740	49,099,408	49,099,408	42,790,986	56,349,346	68,895,779	68,895,779	58,571,024
CASH - END OF YEAR	6,668,898	9,044,756	6,809,868	11,202,452	8,573,942	10,342,850	5,842,634	8,593,919	37,573,767	36,961,740	44,013,918	49,099,408	52,816,607	56,349,346	56,666,420	68,895,779

CASH FLOW (DIRECT)																
\$		SUBURBA	AN WATER		-	SUBURBAN V	VASTEWATER			CITY D	IVISION			TOTA	L LCA	
	2019	2018	2018	2017	2019	2018	2018	2017	2019	2018	2018	2017	2019	2018	2018	2017
	Budget	Fcst	Budget	Actual	Budget	Fcst	Budget	Actual	Budget	Fcst	Budget	Actual	Budget	Fcst	Budget	Actual
OPERATING REVENUES																
Charges for Services	9,772,570	9,219,406	9,591,000	8,863,788	15,488,964	13,719,174	15,697,000	12,858,781	35,999,516	33,797,640	33,494,000	32,802,663	61,261,050	56,736,220	58,782,000	54,525,232
Rent	87,860	87,860	91,000	91,019	-	-	-	-	-	-	-	-	87,860	87,860	91,000	91,019
Other income	129,158	129,158	51,000	99,307	-	-	-	-	75,000	75,000	75,000	93,262	204,158	204,158	126,000	192,569
Total Operating Revenues	9,989,588	9,436,424	9,733,000	9,054,114	15,488,964	13,719,174	15,697,000	12,858,781	36,074,516	33,872,640	33,569,000	32,895,925	61,553,068	57,028,238	58,999,000	54,808,820
OPERATING EXPENSES (CASH BASED)																
Salaries and Wages	(1,020,940)	(1,129,114)	(1,064,358)	(1,042,565)	(420,095)	(396,344)	(461,482)	(424,208)	(5,653,796)	(5,418,938)	(5,483,083)	(5,356,508)	(7,094,831)	(6,944,396)	(7,008,923)	(6,823,281)
General and Administrative	(1,399,959)	(1,360,096)		(1,257,063)	(474,363)	(470,721)	(464,057)	(559,911)	(6,407,601)	(5,981,114)	(5,988,429)	(5,668,909)	(8,281,923)	(7,811,931)	(7,704,342)	
Utilities	(592,750)	(544,741)	(584,346)	(420,812)	(338,035)	(347,377)	(285,486)	(226,197)	(2,095,255)	(2,105,775)	(1,983,202)	(1,903,666)	(3,026,040)	(2,997,893)	(2,853,034)	(2,550,675)
Materials and Supplies	(504,580)	(274,264)	(320,654)	(422,730)	(459,324)	(302,155)	(372,250)	(155,503)	(1,597,216)	(1,450,148)	(1,489,546)	(1,312,551)	(2,561,120)	(2,026,567)	(2,182,450)	
Miscellaneous Services	(2,902,825)	(2,941,460)	(2,758,370)	(2,270,359)	(7,719,715)	(6,913,277)	(7,079,017)	(6,369,014)	(1,988,845)	(1,825,072)	(1,845,730)	(2,620,544)	(12,611,385)	(11,679,809)	(11,683,117)	
Treatment and Transportation					(1,943,364)	(2,132,710)	(1,969,993)	(3,516,548)	(12,000)	(6,000)	(12,000)	(10,096)	(1,955,364)	(2,138,710)	(1,981,993)	(3,526,644)
Total Operating Expenses	(6,421,054)	(6,249,675)	(5,979,584)	(5,413,529)	(11,354,896)	(10,562,584)	(10,632,285)	(11,251,381)	(17,754,713)	(16,787,047)	(16,801,990)	(16,872,274)	(35,530,663)	(33,599,306)	(33,413,859)	(33,537,184)
CACU FROM ORFRATIONS	0.500.504	0.400.740	0.750.440	2 040 505	4.404.000	2.450.500	E 004 74E	4 007 400	40.040.000	47.005.500	40 707 040	40,000,054	20,022,405	00 400 000	05 505 444	04 074 000
CASH FROM OPERATIONS	3,568,534	3,186,749	3,753,416	3,640,585	4,134,068	3,156,590	5,064,715	1,607,400	18,319,803	17,085,593	16,767,010	16,023,651	26,022,405	23,428,932	25,585,141	21,271,636
Interest Received	144,000	173,750	125,000	127,486	75,000	100,459	5,000	162,034	400,000	569,393	348,000	341,431	619,000	843,602	478,000	630,951
Interest Received	144,000	173,730	125,000	127,400	75,000	100,459	5,000	162,034	400,000	309,393	346,000	341,431	619,000	643,602	476,000	630,931
0400 4040 4015 500 0507 050005	0.740.504	0.000.400	0.070.440	0.700.074	4 000 000	0.057.040	5 000 745	4 700 404	40.740.000	47.054.000	17.115.010	40.005.000	00 044 405	04.070.504	00 000 444	04 000 507
CASH AVAILABLE FOR DEBT SERVICE	3,712,534	3,360,499	3,878,416	3,768,071	4,209,068	3,257,049	5,069,715	1,769,434	18,719,803	17,654,986	17,115,010	16,365,082	26,641,405	24,272,534	26,063,141	21,902,587
DEBT SERVICE			/					(
Interest and Fees Paid	(1,466,582)	(, , -)	(, , ,	(1,202,612)	(206,346)	(194,435)	(216,000)	(204,418)	(14,956,576)	(13,797,722)	(13,748,000)	(13,047,721)	(16,629,504)	(15,631,099)	(15,967,000)	
Principal Paid	(1,725,120)	(1,518,853)	(1,741,000)	(1,667,818)	(478,130)	(478,130)	(474,000)	(475,585)		(18,735,000)			(2,203,250)	(20,731,983)	(2,215,000)	(2,143,403)
Total Debt Service	(3,191,702)	(3,157,795)	(3,744,000)	(2,870,430)	(684,476)	(672,565)	(690,000)	(680,003)	(14,956,576)	(32,532,722)	(13,748,000)	(13,047,721)	(18,832,754)	(36,363,082)	(18,182,000)	(16,598,154)
NET OAGU AVAN ADI E AETED DEDT GEDVIGE	500.000	000 704	404 440	007.044	0.504.500	0.504.404	4.070.745	4 000 404	0.700.007	(4.4.077.700)	0.007.040	0.047.004	7 000 054	(40.000.540)	7.004.444	5 00 4 400
NET CASH AVAILABLE AFTER DEBT SERVICE	520,832	202,704	134,416	897,641	3,524,592	2,584,484	4,379,715	1,089,431	3,763,227	(14,877,736)	3,367,010	3,317,361	7,808,651	(12,090,548)	7,881,141	5,304,433
NON-OPERATING REVENUES (EXPENSES)																
Tapping and Capital Recovery Fees	467,000	472,950	485,000	455,405	800,000	788,788	1,015,000	449,376	324,000	321,750	144,000	725,230	1,591,000	1,583,488	1,644,000	1,630,011
Meter Sales	108,000	107,459	105,000	112,468	800,000	700,700	1,015,000	449,376	12,000	11,132	15,000	17,187	120,000	118,591	120,000	129,655
Inspection, Plan Reviews, and Project Reimbursements	144,000	157,913	156,000	154,433	25,000	311	92,000	12,444	1,852,000	396.695	293,000	1,132,206	2,021,000	554.919	541,000	1,299,083
Other Income	24,000	18,065	23,000	109,343	1,000	935	32,000	7,520	22,000	21,980	2,480,000	1,123,827	47,000	40,980	2,503,000	1,240,690
Less: Project Reimbursement	21,000		(23,000)	-		-	-	- ,020	(1,645,000)	(190,000)	(2,480,000)	(684,661)	(1,645,000)	(190,000)	(2,503,000)	(684,661)
Other Expense	_	(1,808)	-			(15,556)	(301,000)	(30,104)	(1,645,000)	(3.860.576)	(4,980,000)	(3,312,624)	(1,645,000)	(3,877,940)	(5,281,000)	
Less:Expensed Capex	-	1,808	-	(427,991)	-	15,556	301,000	30,104	1,645,000	3,860,576	4,980,000	3,312,624	1,645,000	3,877,940	5,281,000	2,914,737
Total Non-Operating Revenues (Expenses)	743,000	756,387	746,000	403,658	826,000	790,034	1,107,000	469,340	565,000	561,557	452,000	2,313,789	2,134,000	2,107,978	2,305,000	3,186,787
,																
Changes in Assets and Liabilities	-	-	-	143,887	-	-	-	468,817	-	-	-	(1,884,139)	-	-	-	(1,271,435)
NET CASH AVAILABLE FOR CAPITAL	1,263,832	959,091	880,416	1,445,186	4,350,592	3,374,518	5,486,715	2,027,588	4,328,227	(14,316,179)	3,819,010	3,747,011	9,942,651	(9,982,570)	10,186,141	7,219,785
FINANCING AND INVESTMENT ACTIVITY																
Grants Received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
New Borrowing	-	-	-	15,292,006	-	-	-	-	-	10,000,000	1,720,000	-	-	10,000,000	1,720,000	15,292,006
Investments Converted to Cash	6,570,850	2,022,010	4,000,000	5,520,144	3,500,000	980,000	3,480,000	5,445,346	-	-	-	10,136,360	10,070,850	3,002,010	7,480,000	21,101,850
New Investments From Cash	-	-	-	(12,309,800)	-	-	-	(5,618,502)	-	-	-	-	-	-	-	(17,928,302)
Annual Lease Payments	-	-	-	-	-	-	-	-	(516,200)	(515,560)	(512,000)	(504,000)	(516,200)	(515,560)	(512,000)	
Project Reimbursements			23,000						1,645,000	190,000	2,480,000	684,661	1,645,000	190,000	2,503,000	684,661
Total Financing & Investment Activity	6,570,850	2,022,010	4,023,000	8,502,350	3,500,000	980,000	3,480,000	(173,156)	1,128,800	9,674,440	3,688,000	10,317,021	11,199,650	12,676,450	11,191,000	18,646,215

LEHIGH COUNTY AUTHORITY 2019 BUDGET CASH FLOW (DIRECT)

\$		SUBURBA	AN WATER			SUBURBAN V	VASTEWATER			CITY DI	VISION			TOTA	L LCA	
	2019	2018	2018	2017	2019	2018	2018	2017	2019	2018	2018	2017	2019	2018	2018	2017
	Budget	Fcst	Budget	Actual	Budget	Fcst	Budget	Actual	Budget	Fcst	Budget	Actual	Budget	Fcst	Budget	Actual
CAPITAL SPENDING																
Net Capital Spending	(10,210,540)	(5,136,989)	(9,296,000)	(5,270,884)	(9,619,500)	(2,590,031)	(11,417,000)	(2,835,233)	(3,200,000)	(3,635,353)	(7,612,500)	(4,446,986)	(23,030,040)	(11,362,373)	(28,325,500)	(12,553,103)
Add: Expensed Capex		(1,808)		(427,991)		(15,556)	(301,000)	(30,104)	(1,645,000)	(3,860,576)	(4,980,000)	(3,312,624)	(1,645,000)	(3,877,940)	(5,281,000)	(3,770,719)
Total Capital Spending	(10,210,540)	(5,138,797)	(9,296,000)	(5,698,875)	(9,619,500)	(2,605,587)	(11,718,000)	(2,865,337)	(4,845,000)	(7,495,929)	(12,592,500)	(7,759,610)	(24,675,040)	(15,240,313)	(33,606,500)	(16,323,822)
NET CASH FLOW TO FUND	(2,375,858)	(2,157,696)	(4,392,584)	4,248,661	(1,768,908)	1,748,931	(2,751,285)	(1,010,905)	612,027	(12,137,668)	(5,085,490)	6,304,422	(3,532,739)	(12,546,433)	(12,229,359)	9,542,178
DEBT SERVICE RATIO (INDENTURE BASED)																
Total Operating Revenues	9,989,588	9,436,424	9,733,000	9,054,114	15,488,964	13,719,174	15,697,000	12,858,781	36,074,516	33,872,640	33,569,000	32,895,925	61,553,068	57,028,238	58,999,000	54,808,820
Total Operating Expenses (Cash Based)	(6,421,054)	(6,249,675)	(5,979,584)	(5,413,529)	(11,354,896)	(10,562,584)	(10,632,285)	(11,251,381)	(17,754,713)	(16,718,337)	(16,727,323)	(16,717,848)	(35,530,663)	(33,599,306)	(33,413,859)	(33,537,184)
Interest Income	144,000	173,750	125,000	127,486	75,000	100,459	5,000	162,034	400,000	569,393	348,000	341,431	619,000	843,602	478,000	630,951
Annual Lease Payment (City)									(516,200)	(515,560)	(512,000)	(508,000)	(516,200)	(515,560)	(512,000)	(504,000)
Total Non-Operating Revenues (Expenses)	743,000	756,387	746,000	403,658	826,000	790,034	1,107,000	469,340	702,286	561,711	452,179	2,313,789	2,134,000	2,107,978	2,305,000	3,186,787
Cash Available For Debt Service	4,455,534	4,116,886	4,624,416	4,171,729	5,035,068	4,047,083	6,176,715	2,238,774	18,905,889	17,769,847	17,129,856	18,325,297	28,259,205	25,864,952	27,856,141	24,585,374
Total Debt Service	3,191,702	3,157,795	3,744,000	2,870,430	684,476	672,565	690,000	680,003	14,956,576	32,532,722	13,748,000	13,047,721	18,832,754	36,363,082	18,182,000	16,598,154
Debt Service Ratio	1.40	1.30	1.24	1.45	7.36	6.02	8.95	3.29	1.26	0.55	1.25	1.40	1.50	0.71	1.53	1.48
CAPITAL COVERAGE RATIO																
Adjusted Net Available for Capital	1,263,832	959,091	903,416	1,445,186	4,350,592	3,374,518	5,486,715	2,027,588	5,973,227	(14,126,179)	6,299,010	4,431,672	11,587,651	(9,792,570)	12,689,141	7,904,446
Total Capex	10,210,540	5,138,797	9,296,000	5,698,875	9,619,500	2,605,587	11,718,000	2,865,337	4,845,000	7,495,929	12,592,500	7,759,610	24,675,040	15,240,313	33,606,500	16,323,822
Capital Coverage Ratio	0.12	0.19	0.10	0.25	0.45	1.30	0.47	0.71	1.23	(1.88)	0.50	0.57	0.47	(0.64)	0.38	0.48

LEHIGH COUNTY AUTHORITY 2019 BUDGET CASH FLOW DETAILS

	SUBURBAN	N WATER	SUBURBAN W	<u>ASTEWATER</u>	CITY DI	VISION	TOTAL	LCA
	2019 Budget	2018 Fcst	2019 Budget	2018 Fcst	2019 Budget	2018 Fcst	2019 Budget	2018 Fcst
SUMMARY OF ACCOUNT FLOWS								
Cash - Operations	(1,479,168)	1,373,634	1,024,592	868,969	2,747,027	(4,584,956)	2,292,451	(2,342,353)
Cash - Project Reserves	(896,690)	(3,537,937)	(2,793,500)	(835,553)	(2,135,000)	1,320,647	(5,825,190)	(3,052,843)
Cash - Restricted		6,687				(8,873,359)		(8,866,672)
Total Cash Accounts	(2,375,858)	(2,157,616)	(1,768,908)	33,416	612,027	(12,137,668)	(3,532,739)	(14,261,868)
Investments - Operations	-	-	-	-	-	-	-	-
Investments - Project Reserves	(6,570,850)	-	(3,500,000)	(980,000)	-	-	(10,070,850)	(980,000)
Investments - Restricted		<u>-</u>						
Total Investments	(6,570,850)	<u> </u>	(3,500,000)	(980,000)			(10,070,850)	(980,000)
TOTAL FLOWS	(8,946,708)	(2,157,616)	(5,268,908)	(946,584)	612,027	(12,137,668)	(13,603,589)	(15,241,868)
SUMMARY OF ACCOUNT BALANCES								
Cash - Operations	3,375,072	4,854,240	7,097,001	6,072,409	4,166,545	1,419,518	14,638,618	12,346,167
Cash - Project Reserves	1,740,011	2,636,701	1,139,670	3,933,170	2,669,949	4,804,949	5,549,630	11,374,820
Cash - Restricted	1,553,815	1,553,815	337,271	337,271	30,737,273	30,737,273	32,628,359	32,628,359
Total Cash Accounts	6,668,898	9,044,756	8,573,942	10,342,850	37,573,767	36,961,740	52,816,607	56,349,346
Investments - Operations	5,452,019	5,452,019	-	-	-	_	5,452,019	5,452,019
Investments - Project Reserves	-	6,570,850	4,026,119	7,526,119	-	=	4,026,119	14,096,969
Investments - Restricted	25,524	25,524	<u> </u>		7,940,640	7,940,640	7,966,164	7,966,164
Total Investments	5,477,543	12,048,393	4,026,119	7,526,119	7,940,640	7,940,640	17,444,302	27,515,152
TOTAL BALANCES	12,146,441	21,093,149	12,600,061	17,868,969	45,514,407	44,902,380	70,260,909	83,864,498
CASH & INVESTMENTS								
Operations	8,827,091	10,306,259	7,097,001	6,072,409	4,166,545	1,419,518	20,090,637	17,798,186
Capital Project Reserves	1,740,011	9,207,551	5,165,789	11,459,289	2,669,949	4,804,949	9,575,749	25,471,789
Restricted	1,579,339	1,579,339	337,271	337,271	38,677,913	38,677,913	40,594,523	40,594,523
TOTAL	12,146,441	21,093,149	12,600,061	17,868,969	45,514,407	44,902,380	70,260,909	83,864,498

\$	SU	IBURBAN WAT	ER	SUBU	RBAN WASTE	WATER		CITY DIVISION	<u> </u>		TOTAL LCA	
	2019 Budget	2018 Fcst	2017 Actuals	2019 Budget	2018 Fcst	2017 Actuals	2019 Budget	2018 Fcst	2017 Actuals	2019 Budget	2018 Fcst	2017 Actuals
ASSETS AND DEFERRED OUTFLOWS	Duaget	1031	Actuals	Duager	1 031	Actuals	Budget	1030	Actuals	Duager	1030	Actuals
CURRENT ASSETS												
Cash and Cash Equivalents	5.115.083	7,490,941	9,655,324	8,236,671	10,005,579	8,256,648	6,836,495	6,224,468	9.488.776	20,188,249	23,720,988	27,400,748
Certificates of Deposit	5,452,035	5,452,035	7,151,903	4,026,119	7,526,119	8.506.119		-	-,, -	9,478,154	12,978,154	15,658,022
Accounts Receivable - Customers	1,594,030	1,594,030	1,594,030	2,978,550	2,978,550	2,978,550	6,084,823	6,084,823	6,084,823	10,657,403	10,657,403	10,657,403
Accounts Receivable - Financing Contracts	-	-	-	310,150	310,150	310,150	-	-	-	310,150	310,150	310,150
Accounts Receivable - Others	205,592	205,592	205,592	107,047	107,047	107,047	3,024,618	3,024,618	3,024,618	3,337,257	3,337,257	3,337,257
Due From (To) Other Funds	2,462,837	2,462,837	2,304,863	219,725	219,725	219,725	(103,829)	(103,829)	(103,829)	2,578,733	2,578,733	2,420,759
Inventories	34,170	34,170	34,170	_	_	-	-		-	34,170	34,170	34,170
Accrued Interest Receivale	854	854	854	16,896	16,896	16,896	35,957	35,957	35,957	53,707	53,707	53,707
Prepaid Expenses	179,831	179,831	179,831	99,970	99,970	99,970	391,006	391,006	391,006	670,807	670,807	670,807
Total Current Assets	15,044,432	17,420,290	21,126,567	15,995,128	21,264,036	20,495,105	16,269,070	15,657,043	18,921,351	47,308,630	54,341,369	60,543,023
NON-CURRENT ASSETS Restricted												
Cash and Cash Equivalents	1,553,815	1,553,815	1,547,128	337,271	337,271	337,271	30,737,272	30,737,272	39,610,632	32,628,358	32,628,358	41,495,031
Certificates of Deposit	25,508	25,508	25,508	· -	-		· · · · -	· · · · -	-	25,508	25,508	25,508
Investment - US Treasury Obligations	-	6,570,850	8,750,850	-	-	-	7,940,640	7,940,640	7,940,640	7,940,640	14,511,490	16,691,490
Developer Escrow Deposits	5,717,643	5,717,643	4,017,759	-	-	-	-	-	-	5,717,643	5,717,643	4,017,759
Accrued Interest Receivable	15,216	15,216	15,216				<u>-</u>			15,216	15,216	15,216
Total Restricted Assets	7,312,182	13,883,032	14,356,461	337,271	337,271	337,271	38,677,912	38,677,912	47,551,272	46,327,365	52,898,215	62,245,004
Capital Assets												
Land	1,979,296	1,979,296	1,979,296	1,802,997	1,802,997	1,802,997	_	_	_	3,782,293	3,782,293	3,782,293
Construction in Progress	3,818,074	3,818,074	3,818,074	9,012,605	9,012,605	9,012,605	_	_	_	12,830,679	12,830,679	12,830,679
Wells and Reservoirs	9,107,259	9,107,259	9,107,259	3,494,643	3,494,643	3,494,643	_	_	_	12,601,902	12,601,902	12,601,902
Transmission and Distribution Mains	77,398,129	77,398,129	77,398,129	-	-	-	-	-	_	77,398,129	77,398,129	77,398,129
Service and Hydrants	16,871,358	16,871,358	16,871,358	_	_	_	_	_	_	16,871,358	16,871,358	16,871,358
Interceptor and Collector Systems	-	-	-	38,035,012	38,035,012	38,035,012	-	-	_	38,035,012	38,035,012	38,035,012
Buildings and Structures	22,847,846	22,847,846	22,847,846	53,561,605	53,561,605	53,561,605	-	-	-	76,409,451	76,409,451	76,409,451
Metering System	8,641,522	8,641,522	8,641,522	421,474	421,474	421,474	-	-	-	9,062,996	9,062,996	9,062,996
Equipment and Furnishings	21,968,154	11,757,614	6,620,625	34,397,287	24,777,787	22,187,756	9,761,942	6,561,942	2,926,589	66,127,383	43,097,343	31,734,970
Capacity	1,207,901	1,207,901	1,207,901	2,442,164	2,442,164	2,442,164	-	-	-	3,650,065	3,650,065	3,650,065
LESS: Accumulated Depreciation	(43,480,432)	(40,730,432)	(37,780,438)	(52,568,616)	(48,027,851)	(43,252,661)	(13,335,402)	(7,455,402)	(1,855,402)	(109,384,450)	(96,213,685)	(82,888,501)
Total Capital Assets	120,359,107	112,898,567	110,711,572	90,599,171	85,520,436	87,705,595	(3,573,460)	(893,460)	1,071,187	207,384,818	197,525,543	199,488,354
Other Assets												
Long-term Portion of Receivables and Financing Contracts	-	-	-	2,165,508	2,165,508	2,165,508	-	-	-	2,165,508	2,165,508	2,165,508
Intangible Service Concession Arrangement				-	-	-	246,460,723	246,460,723	246,460,723	246,460,723	246,460,723	246,460,723
OPEB Asset	1,182,363	1,182,363	1,182,363	-	-	-				1,182,363	1,182,363	1,182,363
Other Miscellaneous Assets		-	·				1,574,780	1,574,780	1,574,780	1,574,780	1,574,780	1,574,780
Facilities Planning Costs, Net	39,185	39,185	39,185	151,702	151,702	151,702				190,887	190,887	190,887
Total Other Assets	1,221,548	1,221,548	1,221,548	2,317,210	2,317,210	2,317,210	248,035,503	248,035,503	248,035,503	251,574,261	251,574,261	251,574,261
Total Non-Current Assets	128,892,837	128,003,147	126,289,581	93,253,652	88,174,917	90,360,076	283,139,955	285,819,955	296,657,962	505,286,444	501,998,019	<u>513,307,619</u>
TOTAL ASSETS	143,937,269	145,423,437	147,416,148	109,248,780	109,438,953	110,855,181	299,409,025	301,476,998	315,579,313	552,595,074	556,339,388	573,850,642
Deferred Outflows												
Pensions	641,532	641,532	641,532	322,941	322,941	322,941	2,382,072	2,382,072	2,382,072	3,346,545	3,346,545	3,346,545
Refunding Loss on Bonds	212,829	212,829	212,829							212,829	212,829	212,829
Total Deferred Outflows	854,361	854,361	854,361	322,941	322,941	322,941	2,382,072	2,382,072	2,382,072	3,559,374	3,559,374	3,559,374
TOTAL ASSETS AND DEFERRED OUTFLOWS	144,791,630	146,277,798	148,270,509	109,571,721	109,761,894	111,178,122	301,791,097	303,859,070	317,961,385	556,154,448	559,898,762	577,410,016

	s	UBURBAN WAT	ER	SUBU	RBAN WASTE	WATER		CITY DIVISION	<u> </u>		TOTAL LCA	
	2019 Budge		2017 Actuals	2019 Budget	2018 Fcst	2017 Actuals	2019 Budget	2018 Fcst	2017 Actuals	2019 Budget	2018 Fcst	2017 Actuals
LIABILITIES AND NET POSITION												
Current Liabilities:												
Accounts Payable - Trade	1,863,715	1,863,715	1,863,715	1,356,135	1,356,135	1,356,135	1,884,346	1,884,346	1,884,346	5,104,196	5,104,196	5,104,196
Accounts Payable - Capital	140,928	140,928	140,928	122,658	122,658	122,658	148,816	148,816	148,816	412,402	412,402	412,402
Accrued Interest Payable	241,716		241,716	3,346	3,346	3,346	1,087,310	1,087,310	1,087,310	1,332,372	1,332,372	1,332,372
Notes Payable	239,333		239,333	415,684	415,684	415,684	-	-	-	655,017	655,017	655,017
Revenue Bonds Payable	1,445,700	1,445,700	1,445,700	63,300	63,300	63,300	18,735,000	18,735,000	18,735,000	20,244,000	20,244,000	20,244,000
Developer Deposits and Other	192,998	192,998	192,998	6,019	6,019	6,019	14,456	14,456	14,456	213,473	213,473	213,473
Accrued Expenses	190,395	190,395	190,395	186,638	186,638	174,727	499,148	499,148	499,148	876,181	876,181	864,270
Total Current Liabilities	4,314,785	4,314,785	4,314,785	2,153,780	2,153,780	2,141,869	22,369,076	22,369,076	22,369,076	28,837,641	28,837,641	28,825,730
Non-Current Liabilities												
Developer Deposits and Other	4,828,202	4,828,202	4,828,202	-	-	-	-	-	-	4,828,202	4,828,202	4,828,202
SCA Payable		-	-	-	-	-	51,963,915	48,480,115	44,248,993	51,963,915	48,480,115	44,248,993
Notes Payable	2,730,296	2,730,296	2,730,296	6,449,820	6,449,820	6,449,820	-	-	-	9,180,116	9,180,116	9,180,116
OPEB Liability			-	-	-	-	884,981	884,981	884,981	884,981	884,981	884,981
Net Pension Liability	822,165	822,165	822,165	413,870	413,870	413,870	3,052,774	3,052,774	3,052,774	4,288,809	4,288,809	4,288,809
Revenue Bonds Payable	35,631,247	37,356,367	38,875,220	610,498	1,088,628	1,566,758	282,850,655	282,850,655	291,585,655	319,092,400	321,295,650	332,027,633
Total Non-Current Liabilities	44,011,910	45,737,030	47,255,883	7,474,188	7,952,318	8,430,448	338,752,325	335,268,525	339,772,403	390,238,423	388,957,873	395,458,734
Total Liabilities	48,326,695	50,051,815	51,570,668	9,627,968	10,106,098	10,572,317	361,121,401	357,637,601	362,141,479	419,076,064	417,795,514	424,284,464
Net Position:												
Net investment in Capital Assets	81,928,260	81,689,308	82,163,166	78,547,981	78,260,024	79,210,033	(14,213,479)	(8,661,706)	936,731	146,262,762	151,287,626	162,309,930
Restricted Debt Service	1,365,470	1,365,470	1,365,470	-	-	-	-	-	-	1,365,470	1,365,470	1,365,470
Unrestricted	13,171,205	13,171,205	13,171,205	21,395,772	21,395,772	21,395,772	(45,116,825)	(45,116,825)	(45,116,825)	(10,549,848)	(10,549,848)	(10,549,848)
Total Net Position	96,464,935	96,225,983	96,699,841	99,943,753	99,655,796	100,605,805	(59,330,304)	(53,778,531)	(44,180,094)	137,078,384	142,103,248	153,125,552
TOTAL LIABILITIES AND NET POSITION	144,791,630	146,277,798	148,270,509	109,571,721	109,761,894	111,178,122	301,791,097	303,859,070	317,961,385	556,154,448	559,898,762	577,410,016
	Check											

LEHIGH COUNTY AUTHORITY 2019 BUDGET CAPEX SUMMARY

\$ 'S	Suburban <u>Water</u>	Suburban Wastewater	City Division	TOTAL
Total Capital Spending	10,210,540	9,619,500	4,845,000	24,675,040
Funding Analysis: Project Reimbursement Cash Provided By Operations Current Non-Operating Cash Flows Existing Project Reserves New Borrowing	2,000,000 743,000 7,467,540	2,500,000 826,000 6,293,500	1,645,000 500,000 565,000 2,135,000	1,645,000 5,000,000 2,134,000 15,896,040
Total Funding	10,210,540	9,619,500	4,845,000	24,675,040

2019 BUDGET ADMINISTRATION CAPITAL EXPENDITURES

	Primary	Estimated	Estimated		Estimated
	Project	Project	Costs	2019	Costs
Project	Category	Cost	Through 2018	Budget	2020 - 2023
LCA Funded Projects					
SCADA Programming, Hardware Upgrades, Software & Training	AM - Varies	850,000	-	150,000	700,000
Computer System Hardware & Software Upgrades	AM - High	325,000	-	100,000	225,000
GIS Upgrades & Application Development	Efficiency	300,000	-	100,000	200,000
Information Technology Master Plan Update	Planning	175,000	-	50,000	125,000
Document Management	Efficiency	430,000	-	200,000	230,000
Disaster Recovery/Security Upgrades	Efficiency	150,000	-	125,000	25,000
CMMS Upgrades	Efficiency	175,000	-	125,000	50,000
Sub-total Administration Capital Funded by LCA			\$ - \$	850,000	\$ 1,555,000
Total Administration Capital Expenditures (Funded):			\$ - 9	850,000	\$ 1,555,000