LEHIGH COUNTY AUTHORITY

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

Agendas & Minutes Posted:
www.lehighcountyauthority.org

Published: March 16, 2020

BOARD MEETING AGENDA – March 23, 2020

1. Call to Order
   - NOTICE OF MEETING RECORDINGS

     Meetings of Lehigh County Authority's Board of Directors that are held at LCA's Main Office at 1053 Spruce Road, Wescosville, PA, may be recorded for viewing online at lehighcountauthority.org. Recordings of LCA meetings are for public convenience and internal use only and are not considered as minutes for the meeting being recorded, nor are they part of public record. Recordings may be retained or destroyed at LCA's discretion.
   - *Public Participation Sign-In Request*
2. Review of Agenda / Executive Sessions
3. Approval of Minutes
   - *March 9, 2020 Board meeting minutes*
4. Public Comments
5. Action / Discussion Items:

   FINANCE AND ADMINISTRATION
   - *Emergency Declaration – COVID-19 Pandemic Response (Approval)*

   WATER

   WASTEWATER
6. Monthly Project Updates / Information Items (1st Board meeting per month)
7. Monthly Financial Review (2nd Board meeting per month) **– January report attached, February report to be provided at a later date**
8. Monthly System Operations Overview (2nd Board meeting per month) **– February report attached**
9. Staff Comments
10. Solicitor's Comments
11. Public Comments / Other Comments
12. Executive Sessions
13. Adjournment

UPCOMING BOARD MEETINGS

Meetings begin at Noon at LCA's Main Office, unless noted otherwise below.

April 13, 2020	April 27, 2020	May 11, 2020

PUBLIC PARTICIPATION POLICY

In accordance with Authority policy, members of the public shall record their name, address, and discussion item on the sign-in sheet at the start of each meeting; this information shall also be stated when addressing the meeting. During the Public Comment portions of the meeting, members of the public will be allowed 5 minutes to make comments/ask questions regarding non-agenda items, but time may be extended at the discretion of the Chair; comments/questions regarding agenda items may be addressed after the presentation of the agenda item. Members of the public may not request that specific items or language be included in the meeting minutes.

REGULAR MEETING MINUTES
March 9, 2020

The Regular Meeting of the Lehigh County Authority Board of Directors was called to order at 12:00 p.m. on Monday, March 9, 2020, Chairman Brian Nagle presiding. Other Members present at the commencement of the meeting were: Linda Rosenfeld, Jeff Morgan, Richard Bohner, Ted Lyons, Scott Bieber, and Amir Famili. Norma Cusick was on the conference phone for the duration of the meeting. Authority Staff present were Liesel Gross, Chuck Volk, Ed Klein, John Parsons, Andrew Moore, Susan Sampson, Chris Moughan, Todd Marion, Phil DePoe, and Lisa Miller. Solicitor Michael Gaul was also present.

Chairman Nagle announced that today's Board meeting is being videotaped and streaming live and recordings will be posted to the Authority's website.

Chairman Nagle also announced that the Board received their packets prior to the meeting.

REVIEW OF AGENDA

Liesel Gross stated she has items to discuss under Staff comments and there will be an Executive Session at the end of the regular meeting to discuss two matters of potential litigation.

APPROVAL OF MINUTES

February 24, 2020 Regular Meeting Minutes

On a motion by Richard Bohner, seconded by Linda Rosenfeld, the Board approved the minutes of the February 24, 2020 Board meeting as published (6-0). Scott Bieber and Jeff Morgan abstained.

PUBLIC COMMENTS

None.

ACTION AND DISCUSSION ITEMS

Preliminary 2021-2025 Capital Plans – Revised Allentown Division sheets

Liesel Gross noted that the public comment period for the 2021-2025 capital plans ends on March 11, 2020. Any comments received will be compiled and discussed at the next Board meeting on March 23, 2020.

Chuck Volk reviewed the minor revision to the unfunded projects in the draft Allentown Division Wastewater capital plan. The Kline's Island Wastewater Treatment plant boiler and heating systems replacement and upgrade project was previously indicated to be an unfunded project but was captured in the General Improvements category. Due to recent review with the design engineer regarding the scope of work required, the project has been revised and now categorized as an unfunded major capital improvement project due to increased estimated cost. The revision has been reviewed with the City Compliance office. The unfunded General Improvement project category was also revised to remove the previous scope of the boiler replacement project.

Emergency 36" Transmission Water Main Repair & Valve Replacement Memorandum

John Parsons explained the emergency that occurred on February 17, 2020 where a leak to the 36" transmission water main at North 17th and Turner streets was discovered. In order to make the repair, the 36" line had to be shut down. During the isolation, two valves broke. Because of the location of the break and the size of the pipe involved, the repairs were outside of the capabilities of LCA equipment and crews, therefore requiring an emergency declaration. Mr. Parsons is asking for approval of the emergency declaration retroactive to the date of the transmission main break and covering the cost of the repair in the amount of $119,972.36.

On a motion by Linda Rosenfeld, seconded by Jeff Morgan, the Board approved the Emergency Declaration in the amount of $119,972.36 (8-0).

John Parsons stated that discussion needs to happen regarding the frequency and method of exercising large valves in the system. Liesel Gross commented that the project was well coordinated between the various operating groups.

Allentown Division – Sanitary Sewer Collection System: I&I Source Reduction Program Plan (Year 1)

Phil DePoe described the project overview for Year 1 of the Allentown Division I&I Source Reduction Improvements. Accordingly, Kleinfelder recently completed the design documents for the pipes to be rehabilitated, including heavy cleaning and full cured-in-place pipelining (CIPP). The pipelining follows ASTM recommendations. Mr. DePoe is asking for approval of the Capital Project Authorization – Construction Phase in the amount of $600,395.00 which includes the General Construction Contract awarded to Standard Pipe Services in the amount of $486,695.00 and the Professional Services Authorization to Kleinfelder in the amount of $88,700.00.

On a motion by Ted Lyons, seconded by Linda Rosenfeld, the Board approved the Capital Project Authorization – Construction Phase in the amount of $600,395.00 which includes the General Construction Contract awarded to Standard Pipe Services in the amount of $486,695.00 and the Professional Services Authorization to Kleinfelder in the amount of $88,700.00 (8-0).

MONTHLY PROJECTS UPDATES / INFORMATION ITEMS

Liesel Gross reviewed the March 2020 report noting there are not many items for the upcoming meeting on March 23, 2020. However, comments to the 2021-2025 Capital Plans will be reviewed and approval of the plans will be sought. Scott Bieber questioned the six Fybr sites for the Watershed Monitoring Program. John Parsons explained that U.S. Geological Survey (USGS) and LCA worked together to determine sites. There was some discussion on the monitoring stations. Mr. Bieber also asked about the flow metering program. Phil DePoe explained the process.

Liesel Gross announced that both the January and February Financial reports will be provided for the March 23, 2020 meeting but Ed Klein will only present details on the February report.

STAFF COMMENTS

Liesel Gross commented on the coronavirus and provided a handout regarding LCA's pandemic / depleted workforce plan which explains guidelines for the workplace. The Authority has a sick policy for employees to use for any illness.

Ms. Gross updated the Board on the sewer capacity plan. A draft of the plan is circulating and ready for public review next week which the Board will receive a copy of. The draft outlines a plan for

development of the long term Act 537 plan. The draft plans will go to the Planning Commissions of local municipalities and will be required to be approved by Resolution. Since LCA is not an official municipality we are not required to provide comments or a resolution but if the Board feels they want to do so, they may. Phil DePoe added that the planning commissions have a 60 day comment period, then a 30 day public comment period, and after that resolutions can be adopted for a September submission date to DEP.

Liesel Gross provided an update on the status of the strategic plan and provided a handout of the process and timeline. The goal is to have the strategic goals and 2021 plans align with the 2021 budget process. Ms. Gross said she will be going out for proposals to providers who perform this type of work and welcomes any comments.

Chairman Nagle announced Board member training is available from PMAA.

SOLICITOR'S COMMENTS

None.

PUBLIC COMMENTS / OTHER COMMENTS

Chairman Nagle called a recess at 12:55 p.m. The meeting reconvened at 1:07 p.m.

An Executive Session was held at 1:07 p.m. to discuss matters of potential litigation.

The Executive Session ended at 1:53 p.m.

ADJOURNMENT

There being no further business, the Chairman adjourned the meeting at 1:53 p.m.

Richard H. Bohner
Secretary

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MEMORANDUM

TO: LCA Board of Directors
FROM: Liesel Gross, CEO
DATE: March 17, 2020
RE: COVID-19 Pandemic Response – Emergency Declaration

Since late last year, Lehigh County Authority (LCA) staff have been following the progression of the coronavirus outbreak now known as COVID-19. Earlier this month, cases have begun to appear in Pennsylvania. At this time, there is no specific treatment available for the illness and a vaccine is up to a year or more away. The spread of the illness in other countries such as China, Italy and Spain have illustrated the many community challenges we will face if the virus continues to spread.

LCA had proactively developed a Pandemic Response / Depleted Workforce plan in 2003 with the SARS outbreak, and it has been successfully used and updated since that time to reflect current organizational requirements. This plan is an appendix to LCA's comprehensive Emergency Response Plan document and implementation of the plan at advanced phases of pandemic require a formal declaration of emergency.

On Thursday, March 12, 2020, an internal group of LCA managers met to review the plan and develop initial strategies to adjust operational practices. On Monday, March 16, 2020, an internal Pandemic Response Team met to review additional provisions to be implemented. Due to the National, State and County declarations of emergency, the team deemed LCA to be operating under "Phase 3" of the plan, which includes provisions for alternative work arrangements and other policy updates, which are described below.

The goals of the current operational changes and policy updates LCA has implemented are:

1. Ensure uninterrupted provision of safe water and sewer services to the community.
2. Protection of our employees' health and well-being.

Some specific details LCA has implemented under Phase 3 of the Pandemic Response Plan are:

- Suspension of water service termination due to non-payment, to provide uninterrupted service to all customers.
- Suspension of customer service site visits requiring entry into the home, except on an emergency basis.
- Closure of LCA customer service offices for walk-in customers, but continued full response via phone and email.
- Cancellation of meetings of more than 10 people.
- Advanced workplace and personal hygiene and sanitation practices, including ordering of additional supplies.
- Securing additional critical supplies.

- Adjustment of operational staffing and scheduling practices to separate crews from one another and reduce employees' face-to-face contact with one another.
- Development of additional provisions for administrative employees to work remotely.
- Adjustment of employee policies related to the use of paid time off, to provide additional flexibility and paycheck security for all employees.
- Provisions to track costs associated with these adjusted operational procedures and policies.

There are many other details being developed by the LCA staff to achieve LCA's public service goals as this situation evolves.

It is important for LCA to formalize the staff's authorization to take these and any other actions that may be necessary to maintain safe and reliable service for our community, and a protective and supportive work environment for our employees. At the March 23, 2020 Board meeting, a formal declaration of emergency will be requested, retroactive to March 16, 2020 when Phase 3 of the Pandemic Response Plan was activated by the staff.

LEHIGH COUNTY AUTHORITY
FINANCIAL STATEMENTS
JANUARY 2020

LEHIGH COUNTY AUTHORITY
FINANCIAL STATEMENTS - SUMMARY
JANUARY 2020

MONTH						YEAR-TO-DATE					FULL YEAR				
Actual	Forecast	Prior Year	FC Var	PY Var	JANUARY 2020	Actual	Forecast	Prior Year	FC Var	PY Var	Forecast	Budget	Prior Year	Bud Var	PY Var
					Income Statement										
124,542	109,223	81,355	15,319	43,187	Suburban Water	124,542	109,223	81,355	15,319	43,187	(78,408)	(78,407)	811,663	(1)	(890,071)
102,467	63,371	2,247	39,096	100,220	Suburban Wastewater	102,467	63,371	2,247	39,096	100,220	(1,269,300)	(1,269,292)	(967,554)	(8)	(301,746)
19,394	6,443	(452,969)	12,951	472,363	City Division	19,394	6,443	(452,969)	12,951	472,363	(4,106,580)	(4,106,561)	(2,102,351)	(19)	(2,004,229)
246,403	179,037	(369,367)	67,366	615,770	Total LCA	246,403	179,037	(369,367)	67,366	615,770	(5,454,288)	(5,454,260)	(2,258,242)	(28)	(3,196,046)
					Cash Flow Statement										
241,842	218,442	383,481	23,400	(141,639)	Suburban Water	241,842	218,442	383,481	23,400	(141,639)	(2,048,280)	(2,048,282)	2,470,117	2	(4,518,397)
(687,688)	(846,089)	(518,851)	158,401	(168,837)	Suburban Wastewater	(687,688)	(846,089)	(518,851)	158,401	(168,837)	17,484,852	17,484,855	(1,600,328)	(3)	19,085,180
478,452	411,105	344,932	67,347	133,520	City Division	478,452	411,105	67,347	67,347	411,105	3,142,942	3,142,950	7,412,882	(8)	(4,269,940)
32,606	(216,542)	209,563	249,148	(176,957)	Total LCA	32,606	(216,542)	(68,023)	249,148	100,629	18,579,514	18,579,523	8,282,671	(9)	10,296,843
					Debt Service Coverage Ratio										
1.70	1.63	1.68	0.06	0.02	Suburban Water	1.70	1.63	1.68	0.06	0.02	1.25	1.25	1.59	0.00	(0.34)
3.74	3.44	7.09	0.29	(3.35)	Suburban Wastewater	3.74	3.44	7.09	0.29	(3.35)	2.56	2.56	5.68	(0.00)	(3.12)
1.49	1.48	1.27	0.01	0.22	City Division	1.49	1.48	1.27	0.01	0.22	1.34	1.34	1.48	-	(0.15)

LEHIGH COUNTY AUTHORITY
CONSOLIDATED FINANCIAL STATEMENTS
JANUARY 2020

MONTH				JANUARY 2020	YEAR-TO-DATE				FULL YEAR			
Sub W	Sub WW	City	LCA	INCOME STATEMENT	Sub W	Sub WW	City	LCA	Sub W	Sub WW	City	LCA
				Operating Revenues								
872,753	1,232,767	3,097,649	5,203,169	User Charges	872,753	1,232,767	3,097,649	5,203,169	10,582,032	16,446,156	38,712,480	65,740,668
15,251	59,528	1,285	76,064	Connection & System Charges	15,251	59,528	1,285	76,064	776,496	846,288	2,959,800	4,582,584
888,004	1,292,295	3,098,934	5,279,233	Total Operating Revenues	888,004	1,292,295	3,098,934	5,279,233	11,358,528	17,292,444	41,672,280	70,323,252
				Operating Expenses								
159,691	71,361	569,896	800,948	Personnel Costs	159,691	71,361	569,896	800,948	2,106,228	992,544	7,883,196	10,981,968
36,345	25,857	351,412	413,614	General and Administrative	36,345	25,857	351,412	413,614	1,193,832	452,688	4,604,676	6,251,196
30,883	23,360	170,060	224,303	Utilities	30,883	23,360	170,060	224,303	596,544	464,328	2,141,064	3,201,936
10,783	13,934	50,322	75,039	Materials and Supplies	10,783	13,934	50,322	75,039	563,004	430,152	1,688,640	2,681,796
184,341	674,509	30,009	888,859	Miscellaneous Services	184,341	674,509	30,009	888,859	2,875,140	10,015,956	2,342,340	15,233,436
-	-	-	-	Treatment & Transportation	-	-	-	-	-	-	-	-
220,000	383,460	490,000	1,093,460	Depreciation and Amortization	220,000	383,460	490,000	1,093,460	2,750,004	4,602,996	5,880,000	13,233,000
268	1,802	19,754	21,824	Other Expenses	268	1,802	19,754	21,824	3,396	999,996	2,782,920	3,786,312
642,311	1,194,283	1,681,453	3,518,047	Total Operating Expenses	642,311	1,194,283	1,681,453	3,518,047	10,088,148	17,958,660	27,322,836	55,369,644
245,693	98,012	1,417,481	1,761,186	Net Operating Income	245,693	98,012	1,417,481	1,761,186	1,270,380	(666,216)	14,349,444	14,953,608
				Non-Operating Income (Expense)								
12,556	22,701	62,511	97,768	Interest Income	12,556	22,701	62,511	97,768	159,996	200,004	900,000	1,260,000
(127,804)	(17,302)	(1,453,283)	(1,598,389)	Interest Expense	(127,804)	(17,302)	(1,453,283)	(1,598,389)	(1,508,784)	(803,088)	(19,356,024)	(21,667,896)
(5,903)	(944)	(7,315)	(14,162)	Other Miscellaneous Income (Expenses)	(5,903)	(944)	(7,315)	(14,162)	-	-	-	-
(121,151)	4,455	(1,398,087)	(1,514,783)	Net Non-Operating Income (Expense)	(121,151)	4,455	(1,398,087)	(1,514,783)	(1,348,788)	(603,084)	(18,456,024)	(20,407,896)
124,542	102,467	19,394	246,403	Net Income Before Capital Contributions	124,542	102,467	19,394	246,403	(78,408)	(1,269,300)	(4,106,580)	(5,454,288)
-	-	-	-	Capital Contributions	-	-	-	-	-	-	-	-
124,542	102,467	19,394	246,403	NET INCOME	124,542	102,467	19,394	246,403	(78,408)	(1,269,300)	(4,106,580)	(5,454,288)

MONTH				JANUARY 2020	YEAR-TO-DATE				FULL YEAR			
Sub W	Sub WW	City	LCA	CASH FLOW STATEMENT	Sub W	Sub WW	City	LCA	Sub W	Sub WW	City	LCA
				Cash Flows From Operating Activities								
888,004	1,292,295	3,098,934	5,279,233	Operating Revenues	888,004	1,292,295	3,098,934	5,279,233	11,358,528	17,292,444	41,672,280	70,323,252
(422,311)	(810,823)	(1,191,453)	(2,424,587)	Operating Expenses (ex D&A)	(422,311)	(810,823)	(1,191,453)	(2,424,587)	(7,338,144)	(13,355,664)	(21,442,836)	(42,136,644)
(645,632)	(784,102)	(1,447,210)	(2,876,944)	Non-Cash Working Capital Changes	(645,632)	(784,102)	(1,447,210)	(2,876,944)	-	-	-	-
(179,939)	(302,630)	460,271	(22,298)	Net Cash Provided by (Used in) Operating Activities	(179,939)	(302,630)	460,271	(22,298)	4,020,384	3,936,780	20,229,444	28,186,608
				Cash Flows From Financing Activities								
-	-	-	-	Capital Contributions	-	-	-	-	-	-	-	-
-	-	-	-	Proceeds New Borrowing	-	-	-	-	5,119,500	22,635,000	-	27,754,500
(4,455)	(14,322)	-	(18,777)	Interest Payments	(4,455)	(14,322)	-	(18,777)	(1,508,784)	(803,088)	(13,978,236)	(16,290,108)
(30,563)	(48,608)	-	(79,171)	Principal Payments	(30,563)	(48,608)	-	(79,171)	(1,832,772)	(813,348)	(1,442,928)	(4,089,048)
(35,018)	(62,930)	-	(97,948)	Net Cash Provided by (Used in) Financing Activities	(35,018)	(62,930)	-	(97,948)	1,777,944	21,018,564	(15,421,164)	7,375,344
				Cash Flows from Capital and Related Activities								
(5,903)	(944)	(7,315)	(14,162)	Non-Operating Income (Expenses)	(5,903)	(944)	(7,315)	(14,162)	-	-	(533,258)	(533,258)
(47,854)	(107,829)	(37,015)	(192,698)	Capital Expenditures, net	(47,854)	(107,829)	(37,015)	(192,698)	(8,006,604)	(7,670,496)	(2,032,080)	(17,709,180)
(53,757)	(108,773)	(44,330)	(206,860)	Net Cash Provided By (Used In) Capital and Related Activities	(53,757)	(108,773)	(44,330)	(206,860)	(8,006,604)	(7,670,496)	(2,565,338)	(18,242,438)
				Cash Flows From Investing Activities								
498,000	-	-	498,000	Investments Converting To Cash	498,000	-	-	498,000	498,000	-	-	498,000
-	(236,056)	-	(236,056)	Purchased Invesments	-	(236,056)	-	(236,056)	(498,000)	-	-	(498,000)
12,556	22,701	62,511	97,768	Interest Income	12,556	22,701	62,511	97,768	159,996	200,004	900,000	1,260,000
510,556	(213,355)	62,511	359,712	Net Cash Provided By (Used In) Investing Activities	510,556	(213,355)	62,511	359,712	159,996	200,004	900,000	1,260,000
241,842	(687,688)	478,452	32,606	FUND NET CASH FLOWS	241,842	(687,688)	478,452	32,606	(2,048,280)	17,484,852	3,142,942	18,579,514
				DEBT SERVICE RATIO								
472,346	503,229	1,918,239	2,893,814	Total Cash Available For Debt Service	472,346	503,229	1,918,239	2,893,814	4,180,380	4,136,784	20,596,186	28,913,350
278,463	134,703	1,285,097	1,698,263	Debt Service	278,463	134,703	1,285,097	1,698,263	3,341,556	1,616,436	15,421,164	20,379,156
1.70	3.74	1.49	1.70	DSCR	1.70	3.74	1.49	1.70	1.25	2.56	1.34	1.42

LEHIGH COUNTY AUTHORITY
FINANCIAL STATEMENTS - SUBURBAN WATER
JANUARY 2020

MONTH					JANUARY 2020	YEAR-TO-DATE					FULL YEAR				
Actual	Forecast	Prior Yr	FC Var	PY Var	INCOME STATEMENT	Actual	Forecast	Prior Yr	FC Var	PY Var	Forecast	Budget	Prior Yr	Bud Var	PY Var
					Operating Revenues										
872,753	865,568	838,216	7,185	34,537	User Charges	872,753	865,568	838,216	7,185	34,537	10,582,032	10,582,010	9,893,594	22	688,438
15,251	26,708	14,795	(11,457)	456	Connection & System Charges	15,251	26,708	14,795	(11,457)	456	776,496	776,500	956,817	(4)	(180,321)
888,004	892,276	853,012	(4,272)	34,992	Total Operating Revenues	888,004	892,276	853,012	(4,272)	34,992	11,358,528	11,358,510	10,850,411	18	508,117
					Operating Expenses										
159,691	160,519	126,621	828	(33,070)	Personnel Costs	159,691	160,519	126,621	828	(33,070)	2,106,228	2,106,222	1,511,237	(6)	(594,991)
36,345	39,486	73,794	3,141	37,449	General and Administrative	36,345	39,486	73,794	3,141	37,449	1,193,832	1,193,837	919,226	5	(274,606)
30,883	31,712	33,960	829	3,077	Utilities	30,883	31,712	33,960	829	3,077	596,544	596,540	488,568	(4)	(107,976)
10,783	21,392	11,166	10,609	383	Materials and Supplies	10,783	21,392	11,166	10,609	383	563,004	563,005	376,069	1	(186,935)
184,341	197,095	167,780	12,754	(16,561)	Miscellaneous Services	184,341	197,095	167,780	12,754	(16,561)	2,875,140	2,875,124	2,575,929	(16)	(299,211)
-	-	-	-	-	Treatment & Transportation	-	-	-	-	-	-	-	-	-	-
220,000	220,167	229,166	167	9,166	Depreciation and Amortization	220,000	220,167	229,166	167	9,166	2,750,004	2,750,000	2,749,992	(4)	(12)
268	283	5,131	15	4,863	Other Expenses	268	283	5,131	15	4,863	3,396	3,400	60,771	4	57,375
642,311	670,654	647,618	28,343	5,307	Total Operating Expenses	642,311	670,654	647,618	28,343	5,307	10,088,148	10,088,128	8,681,792	(20)	(1,406,356)
245,693	221,622	205,394	24,071	40,299	Net Operating Income	245,693	221,622	205,394	24,071	40,299	1,270,380	1,270,382	2,168,619	(2)	(898,239)
					Non-Operating Income (Expense)										
12,556	13,333	12,344	(777)	212	Interest Income	12,556	13,333	12,344	(777)	212	159,996	160,000	179,230	(4)	(19,234)
(127,804)	(125,732)	(136,384)	(2,072)	8,580	Interest Expense	(127,804)	(125,732)	(136,384)	(2,072)	8,580	(1,508,784)	(1,508,789)	(1,536,186)	5	27,402
(5,903)	-	-	(5,903)	(5,903)	Other Miscellaneous Income (Expenses)	(5,903)	-	-	(5,903)	(5,903)	-	-	-	-	-
(121,151)	(112,399)	(124,039)	(8,752)	2,888	Net Non-Operating Income (Expense)	(121,151)	(112,399)	(124,039)	(8,752)	2,888	(1,348,788)	(1,348,789)	(1,356,956)	1	8,168
124,542	109,223	81,355	15,319	43,187	Net Income Before Capital Contributions	124,542	109,223	81,355	15,319	43,187	(78,408)	(78,407)	811,663	(1)	(890,071)
-	-	-	-	-	Capital Contributions	-	-	-	-	-	-	-	-	-	-
124,542	109,223	81,355	15,319	43,187	NET INCOME	124,542	109,223	81,355	15,319	43,187	(78,408)	(78,407)	811,663	(1)	(890,071)

MONTH					JANUARY 2020	YEAR-TO-DATE					FULL YEAR				
Actual	Forecast	Prior Yr	FC Var	PY Var	CASH FLOW STATEMENT	Actual	Forecast	Prior Yr	FC Var	PY Var	Forecast	Budget	Prior Yr	Bud Var	PY Var
					Cash Flows From Operating Activities										
888,004	892,276	853,012	(4,272)	34,992	Operating Revenues	888,004	892,276	853,012	(4,272)	34,992	11,358,528	11,358,510	10,850,411	18	508,117
(422,311)	(450,487)	(418,452)	28,176	(3,859)	Operating Expenses (ex D&A)	(422,311)	(450,487)	(418,452)	28,176	(3,859)	(7,338,144)	(7,338,128)	(5,931,800)	(16)	(1,406,344)
(645,632)	(650,000)	(639,798)	4,368	(5,834)	Non-Cash Working Capital Changes	(645,632)	(650,000)	(639,798)	4,368	(5,834)	-	-	5,800,237	-	(5,800,237)
(179,939)	(208,211)	(205,238)	28,272	25,299	Net Cash Provided by (Used in) Operating Activities	(179,939)	(208,211)	(205,238)	28,272	25,299	4,020,384	4,020,382	10,718,848	2	(6,698,464)
					Cash Flows From Financing Activities										
-	-	-	-	-	Capital Contributions	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	Proceeds New Borrowing	-	-	-	-	-	5,119,500	5,119,500	-	-	5,119,500
(4,455)	(4,732)	(11,006)	277	6,551	Interest Payments	(4,455)	(4,732)	(11,006)	277	6,551	(1,508,784)	(1,508,789)	(1,475,406)	5	(33,378)
(30,563)	(30,731)	(29,915)	168	(648)	Principal Payments	(30,563)	(30,731)	(29,915)	168	(648)	(1,832,772)	(1,832,775)	(1,725,137)	3	(107,635)
(35,018)	(35,463)	(40,920)	445	5,902	Net Cash Provided by (Used in) Financing Activities	(35,018)	(35,463)	(40,920)	445	5,902	1,777,944	1,777,936	(3,200,543)	8	4,978,487
					Cash Flows from Capital and Related Activities										
(5,903)	-	-	(5,903)	(5,903)	Non-Operating Income (Expenses)	(5,903)	-	-	(5,903)	(5,903)	-	-	-	-	-
(47,854)	(49,217)	(77,705)	1,363	29,851	Capital Expenditures, net	(47,854)	(49,217)	(77,705)	1,363	29,851	(8,006,604)	(8,006,600)	(8,687,268)	(4)	680,664
(53,757)	(49,217)	(77,705)	(4,540)	23,948	Net Cash Provided By (Used In) Capital and Related Activities	(53,757)	(49,217)	(77,705)	(4,540)	23,948	(8,006,604)	(8,006,600)	(8,687,268)	(4)	680,664
					Cash Flows From Investing Activities										
498,000	498,000	695,000	-	(197,000)	Investments Converting To Cash	498,000	498,000	695,000	-	(197,000)	498,000	-	5,849,670	498,000	(5,351,670)
-	-	-	-	-	Purchased Invesments	-	-	-	-	-	(498,000)	-	(2,389,820)	(498,000)	1,891,820
12,556	13,333	12,344	(777)	212	Interest Income	12,556	13,333	12,344	(777)	212	159,996	160,000	179,230	(4)	(19,234)
510,556	511,333	707,344	(777)	(196,788)	Net Cash Provided By (Used In) Investing Activities	510,556	511,333	707,344	(777)	(196,788)	159,996	160,000	3,639,080	(4)	(3,479,084)
241,842	218,442	383,481	23,400	(141,639)	FUND NET CASH FLOWS	241,842	218,442	383,481	23,400	(141,639)	(2,048,280)	(2,048,282)	2,470,117	2	(4,518,397)
					DEBT SERVICE RATIO										
472,346	455,122	446,904	17,224	25,442	Total Cash Available For Debt Service	472,346	455,122	446,904	17,224	25,442	4,180,380	4,180,382	5,097,841	(2)	(917,461)
278,463	278,463	266,712	-	11,751	Debt Service	278,463	278,463	266,712	-	11,751	3,341,556	3,341,564	3,200,543	(8)	141,013
1.70	1.63	1.68	0.06	0.02	DSCR	1.70	1.63	1.68	0.06	0.02	1.25	1.25	1.59	0.00	(0.34)

LEHIGH COUNTY AUTHORITY
FINANCIAL STATEMENTS - SUBURBAN WATER
JANUARY 2020

FORECAST VARIANCES - MONTH

INCOME STATEMENT	Actual	Forecast	Variance	Comments
Operating Revenues				
User Charges	872,753	865,568	7,185	Higher residential revenues
Connection & System Charges	15,251	26,708	(11,457)	Lower tapping fees
Total Operating Revenues	888,004	892,276	(4,272)	Lower connection and system fees
Operating Expenses				
Salaries and Wages	159,691	160,519	828	
General and Administrative	36,345	39,486	3,141	
Utilities	30,883	31,712	829	
Materials and Supplies	10,783	21,392	10,609	Lower spending on equipment & supplies
Miscellaneous Services	184,341	197,095	12,754	Lower contract operator costs and lower maintenance spending
Treatment & Transportation	-	-	-	
Depreciation and Amortization	220,000	220,167	167	
Other Expenses	268	283	15	
Total Operating Expenses	642,311	670,654	28,343	Lower materials and supplies along with lower spending on services
Net Operating Income	245,693	221,622	24,071	Lower operating expenses
Non-Operating Income (Expenses)				
Interest Income	12,556	13,333	(777)	
Interest (Expense)	(127,804)	(125,732)	(2,072)	
Other Miscellaneous Income (Expenses)	(5,903)	-	(5,903)	Higher finance fees
Capital Contributions	-	-	-	
Total Non-Operating Income (Expenses)	(121,151)	(112,399)	(8,752)	
NET INCOME	124,542	109,223	15,319	Higher income from operations

FORECAST VARIANCES - MONTH

CASH FLOW STATEMENT	Actual	Forecast	Variance	Comments
Cash Flows From Operating Activities				
Operating Revenues	888,004	892,276	(4,272)	
Operating Expenses (ex D&A)	(422,311)	(450,487)	28,176	
Non-Cash Working Capital Changes	(645,632)	(650,000)	4,368	
Net Cash Provided by (Used in) Operating Activities	(179,939)	(208,211)	28,272	Lower operating expenses
Cash Flows From Financing Activities				
Capital Contributions	-	-	-	
Proceeds New Borrowing	-	-	-	
Interest Payments	(4,455)	(4,732)	277	
Principal Payments	(30,563)	(30,731)	168	
Net Cash Provided by (Used in) Financing Activities	(35,018)	(35,463)	445	
Cash Flows from Capital and Related Activities				
Capital Expenditures, Net	(47,854)	(49,217)	1,363	
Non-Operating Income (Expenses)	(5,903)	-	(5,903)	
Net Cash Provided By (Used In) Capital and Related Activities	(47,854)	(49,217)	1,363	
Cash Flows From Investing Activities				
Investments Converting To Cash	498,000	498,000	-	
Purchased Invesments	-	-	-	
Interest Income	12,556	13,333	(777)	
Net Cash Provided By (Used In) Investing Activities	510,556	511,333	(777)	
FUND NET CASH FLOWS	247,745	218,442	29,303	Higher cash generated by operations

LEHIGH COUNTY AUTHORITY
FINANCIAL STATEMENTS - SUBURBAN WASTEWATER
JANUARY 2020

MONTH					JANUARY 2020	YEAR-TO-DATE					FULL YEAR				
Actual	Forecast	Prior Yr	FC Var	PY Var	INCOME STATEMENT	Actual	Forecast	Prior Yr	FC Var	PY Var	Forecast	Budget	Prior Yr	Bud Var	PY Var
					Operating Revenues										
1,232,767	1,220,513	1,254,771	12,254	(22,004)	User Charges	1,232,767	1,220,513	1,254,771	12,254	(22,004)	16,446,156	16,446,154	14,566,551	2	1,879,605
59,528	60,524	28,172	(996)	31,356	Connection & System Fees	59,528	60,524	28,172	(996)	31,356	846,288	846,282	2,778,171	6	(1,931,883)
1,292,295	1,281,037	1,282,943	11,258	9,352	Total Operating Revenues	1,292,295	1,281,037	1,282,943	11,258	9,352	17,292,444	17,292,436	17,344,722	8	(52,278)
					Operating Expenses										
71,361	62,712	52,000	(8,649)	(19,361)	Personnel Costs	71,361	62,712	52,000	(8,649)	(19,361)	992,544	992,555	804,472	11	(188,072)
25,857	27,724	48,822	1,867	22,965	General and Administrative	25,857	27,724	48,822	1,867	22,965	452,688	452,684	396,588	(4)	(56,100)
23,360	23,694	23,746	334	386	Utilities	23,360	23,694	23,746	334	386	464,328	464,325	438,942	(3)	(25,386)
13,934	15,846	5,535	1,912	(8,399)	Materials and Supplies	13,934	15,846	5,535	1,912	(8,399)	430,152	430,139	333,610	(13)	(96,542)
674,509	700,517	776,103	26,008	101,594	Miscellaneous Services	674,509	700,517	776,103	26,008	101,594	10,015,956	10,015,943	9,824,619	(13)	(191,337)
-	-	-	-	-	Treatment & Transportation	-	-	-	-	-	-	-	-	-	-
383,460	383,583	383,527	123	67	Depreciation and Amortization	383,460	383,583	383,527	123	67	4,602,996	4,603,000	4,602,324	4	(672)
1,802	3,333	1,872	1,531	70	Other Expenses	1,802	3,333	1,872	1,531	70	999,996	1,000,000	1,982,852	4	982,856
1,194,283	1,217,409	1,291,605	23,126	97,322	Total Operating Expenses	1,194,283	1,217,409	1,291,605	23,126	97,322	17,958,660	17,958,646	18,383,407	(14)	424,747
98,012	63,628	(8,662)	34,384	106,674	Net Operating Income	98,012	63,628	(8,662)	34,384	106,674	(666,216)	(666,210)	(1,038,685)	(6)	372,469
					Non-Operating Income (Expense)										
22,701	16,667	25,087	6,034	(2,386)	Interest Income	22,701	16,667	25,087	6,034	(2,386)	200,004	200,000	284,246	4	(84,242)
(17,302)	(16,924)	(14,178)	(378)	(3,124)	Interest Expense	(17,302)	(16,924)	(14,178)	(378)	(3,124)	(803,088)	(803,082)	(213,115)	(6)	(589,973)
(944)	-	-	(944)	(944)	Other Miscellaneous Income (Expenses)	(944)	-	-	(944)	(944)	-	-	-	-	-
4,455	(257)	10,909	4,712	(6,454)	Net Non-Operating Income (Expense)	4,455	(257)	10,909	4,712	(6,454)	(603,084)	(603,082)	71,131	(2)	(674,215)
102,467	63,371	2,247	39,096	100,220	Net Income Before Capital Contributions	102,467	63,371	2,247	39,096	100,220	(1,269,300)	(1,269,292)	(967,554)	(8)	(301,746)
-	-	-	-	-	Capital Contributions	-	-	-	-	-	-	-	-	-	-
102,467	63,371	2,247	39,096	100,220	NET INCOME	102,467	63,371	2,247	39,096	100,220	(1,269,300)	(1,269,292)	(967,554)	(8)	(301,746)

MONTH					JANUARY 2020	YEAR-TO-DATE					FULL YEAR				
Actual	Forecast	Prior Yr	FC Var	PY Var	CASH FLOW STATEMENT	Actual	Forecast	Prior Yr	FC Var	PY Var	Forecast	Budget	Prior Yr	Bud Var	PY Var
					Cash Flows From Operating Activities										
1,292,295	1,281,037	1,282,943	11,258	9,352	Operating Revenues	1,292,295	1,281,037	1,282,943	11,258	9,352	17,292,444	17,292,436	17,344,722	8	(52,278)
(810,823)	(833,826)	(908,078)	23,003	97,255	Operating Expenses (ex D&A)	(810,823)	(833,826)	(908,078)	23,003	97,255	(13,355,664)	(13,355,646)	(13,781,083)	(18)	425,419
(784,102)	(800,000)	(2,547,511)	15,898	1,763,409	Non-Cash Working Capital Changes	(784,102)	(800,000)	(2,547,511)	15,898	1,763,409	-	-	5,176,837	-	(5,176,837)
(302,630)	(352,789)	(2,172,646)	50,159	1,870,016	Net Cash Provided by (Used in) Operating Activities	(302,630)	(352,789)	(2,172,646)	50,159	1,870,016	3,936,780	3,936,790	8,740,476	(10)	(4,803,696)
					Cash Flows From Financing Activities										
-	-	-	-	-	Capital Contributions	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	Proceeds New Borrowing	-	-	-	-	-	22,635,000	22,635,000	-	-	22,635,000
(14,322)	(66,924)	(14,766)	52,602	444	Interest Payments	(14,322)	(66,924)	(14,766)	52,602	444	(803,088)	(803,082)	(178,219)	(6)	(624,869)
(48,608)	(67,779)	(40,871)	19,171	(7,737)	Principal Payments	(48,608)	(67,779)	(40,871)	19,171	(7,737)	(813,348)	(813,353)	(499,110)	5	(314,238)
(62,930)	(134,703)	(55,637)	71,773	(7,293)	Net Cash Provided by (Used in) Financing Activities	(62,930)	(134,703)	(55,637)	71,773	(7,293)	21,018,564	21,018,565	(677,329)	(1)	21,695,893
					Cash Flows from Capital and Related Activities										
(944)	-	-	(944)	(944)	Non-Operating Income (Expenses)	(944)	-	-	(944)	(944)	-	-	-	-	-
(107,829)	(139,208)	(70,273)	31,379	(37,556)	Capital Expenditures, net	(107,829)	(139,208)	(70,273)	31,379	(37,556)	(7,670,496)	(7,670,500)	(8,646,149)	4	975,653
(108,773)	(139,208)	(70,273)	30,435	(38,500)	Net Cash Provided By (Used In) Capital and Related Activities	(108,773)	(139,208)	(70,273)	30,435	(38,500)	(7,670,496)	(7,670,500)	(8,646,149)	4	975,653
					Cash Flows From Investing Activities										
-	-	1,754,618	-	(1,754,618)	Investments Converting To Cash	-	-	1,754,618	-	(1,754,618)	-	-	5,481,724	-	(5,481,724)
(236,056)	(236,056)	-	-	(236,056)	Purchased Invesments	(236,056)	(236,056)	-	-	(236,056)	-	-	(6,783,296)	-	6,783,296
22,701	16,667	25,087	6,034	(2,386)	Interest Income	22,701	16,667	25,087	6,034	(2,386)	200,004	200,000	284,246	4	(84,242)
(213,355)	(219,389)	1,779,705	6,034	(1,993,060)	Net Cash Provided By (Used In) Investing Activities	(213,355)	(219,389)	1,779,705	6,034	(1,993,060)	200,004	200,000	(1,017,326)	4	1,217,330
(687,688)	(846,089)	(518,851)	158,401	(168,837)	FUND NET CASH FLOWS	(687,688)	(846,089)	(518,851)	158,401	(168,837)	17,484,852	17,484,855	(1,600,328)	(3)	19,085,180
					DEBT SERVICE RATIO										
503,229	463,878	399,952	39,351	103,277	Total Cash Available For Debt Service	503,229	463,878	399,952	39,351	103,277	4,136,784	4,136,790	3,847,885	(6)	288,899
134,703	134,703	56,444	-	78,259	Debt Service	134,703	134,703	56,444	-	78,259	1,616,436	1,616,435	677,329	1	939,107
3.74	3.44	7.09	0.29	(3.35)	DSCR	3.74	3.44	7.09	0.29	(3.35)	2.56	2.56	5.68	(0.00)	(3.12)

LEHIGH COUNTY AUTHORITY
FINANCIAL STATEMENTS - SUBURBAN WASTEWATER
JANUARY 2020

FORECAST VARIANCES - MONTH

INCOME STATEMENT	Actual	Forecast	Variance	Comments
Operating Revenues				
User Charges	1,232,767	1,220,513	12,254	Slightly higher residential & commerical revenues offset partly by slightly lower municipal revenues
Connection & System Charges	59,528	60,524	(996)	
Total Operating Revenues	1,292,295	1,281,037	11,258	Higher user charges
Operating Expenses				
Salaries and Wages	71,361	62,712	(8,649)	
General and Administrative	25,857	27,724	1,867	
Utilities	23,360	23,694	334	
Materials and Supplies	13,934	15,846	1,912	
Miscellaneous Services	674,509	700,517	26,008	Lower spending on engineering and maintenance services
Treatment & Transportation	-	-	-	
Depreciation and Amortization	383,460	383,583	123	
Other Expenses	1,802	3,333	1,531	
Total Operating Expenses	1,194,283	1,217,409	23,126	
Net Operating Income	98,012	63,628	34,384	Lower spending on miscellaneous services
Non-Operating Income (Expenses)				
Interest Income	22,701	16,667	6,034	
Interest (Expense)	(17,302)	(16,924)	(378)	
Other Miscellaneous Income (Expenses)	(944)	-	(944)	
Capital Contributions	-	-	-	
Total Non-Operating Income (Expenses)	4,455	(257)	4,712	Higher interest income
NET INCOME	102,467	63,371	39,096	Higher operating revenues, lower operating expenses, and higher interest income

FORECAST VARIANCES - MONTH

CASH FLOW STATEMENT	Actual	Forecast	Variance	Comments
Cash Flows From Operating Activities				
Operating Revenues	1,292,295	1,281,037	11,258	
Operating Expenses (ex D&A)	(810,823)	(833,826)	23,003	
Non-Cash Working Capital Changes	(784,102)	(800,000)	15,898	
Net Cash Provided by (Used in) Operating Activities	(302,630)	(352,789)	50,159	Higher operating income and more favorable working capital movements
Cash Flows From Financing Activities				
Capital Contributions	-	-	-	
Proceeds New Borrowing	-	-	-	
Interest Payments	(14,322)	(66,924)	52,602	
Principal Payments	(48,608)	(67,779)	19,171	
Net Cash Provided by (Used in) Financing Activities	(62,930)	(134,703)	71,773	Missed on timing of forecasted debt service payments
Cash Flows from Capital and Related Activities				
Capital Expenditures, Net	(107,829)	(139,208)	31,379	
Non-Operating Income (Expenses)	(944)	-	(944)	
Net Cash Provided By (Used In) Capital and Related Activities	(107,829)	(139,208)	31,379	Favorable timing
Cash Flows From Investing Activities				
Investments Converting To Cash	-	-	-	
Purchased Invesments	(236,056)	(236,056)	-	
Interest Income	22,701	16,667	6,034	
Net Cash Provided By (Used In) Investing Activities	(213,355)	(219,389)	6,034	
FUND NET CASH FLOWS	(686,744)	(846,089)	159,345	Higher cash from operations, lower debt service payments, and lower capex

LEHIGH COUNTY AUTHORITY
FINANCIAL STATEMENTS - CITY DIVISION
JANUARY 2020

MONTH					JANUARY 2020	YEAR-TO-DATE					FULL YEAR				
Actual	Forecast	Prior Yr	FC Var	PY Var	INCOME STATEMENT	Actual	Forecast	Prior Yr	FC Var	PY Var	Forecast	Budget	Prior Yr	Bud Var	PY Var
					Operating Revenues										
3,097,649	3,099,323	2,866,008	(1,674)	231,641	User Charges	3,097,649	3,099,323	2,866,008	(1,674)	231,641	38,712,480	38,712,488	38,630,691	(8)	81,789
1,285	9,025	6,273	(7,740)	(4,988)	Connection & System Fees	1,285	9,025	6,273	(7,740)	(4,988)	2,959,800	2,959,800	1,101,025	-	1,858,775
3,098,934	3,108,348	2,872,281	(9,414)	226,653	Total Operating Revenues	3,098,934	3,108,348	2,872,281	(9,414)	226,653	41,672,280	41,672,288	39,731,716	(8)	1,940,564
					Operating Expenses										
569,896	536,933	629,198	(32,963)	59,302	Personnel Costs	569,896	536,933	629,198	(32,963)	59,302	7,883,196	7,883,195	8,050,023	(1)	166,827
351,412	353,723	372,878	2,311	21,466	General and Administrative	351,412	353,723	372,878	2,311	21,466	4,604,676	4,604,681	4,481,586	5	(123,090)
170,060	178,422	183,623	8,362	13,563	Utilities	170,060	178,422	183,623	8,362	13,563	2,141,064	2,141,069	2,241,593	5	100,529
50,322	78,720	37,122	28,398	(13,200)	Materials and Supplies	50,322	78,720	37,122	28,398	(13,200)	1,688,640	1,688,624	1,240,260	(16)	(448,380)
30,009	54,195	34,707	24,186	4,698	Miscellaneous Services	30,009	54,195	34,707	24,186	4,698	2,342,340	2,342,341	1,834,666	1	(507,674)
-	-	-	-	-	Treatment & Transportation	-	-	-	-	-	-	-	-	-	-
490,000	490,000	490,000	-	-	Depreciation and Amortization	490,000	490,000	490,000	-	-	5,880,000	5,880,000	5,880,000	-	-
19,754	20,910	17,139	1,156	(2,615)	Other Expenses	19,754	20,910	17,139	1,156	(2,615)	2,782,920	2,782,916	812,088	(4)	(1,970,832)
1,681,453	1,712,903	1,764,667	31,450	83,214	Total Operating Expenses	1,681,453	1,712,903	1,764,667	31,450	83,214	27,322,836	27,322,826	24,540,216	(10)	(2,782,620)
1,417,481	1,395,445	1,107,615	22,036	309,866	Net Operating Income	1,417,481	1,395,445	1,107,615	22,036	309,866	14,349,444	14,349,462	15,191,500	(18)	(842,056)
					Non-Operating Income (Expense)										
62,511	65,000	-	(2,489)	62,511	Interest Income	62,511	65,000	-	(2,489)	62,511	900,000	900,000	1,193,573	-	(293,573)
(1,453,283)	(1,454,002)	(1,560,584)	719	107,301	Interest Expense	(1,453,283)	(1,454,002)	(1,560,584)	719	107,301	(19,356,024)	(19,356,023)	(18,487,424)	(1)	(868,600)
(7,315)	-	-	(7,315)	(7,315)	Other Miscellaneous Income (Expenses)	(7,315)	-	-	(7,315)	(7,315)	-	-	-	-	-
(1,398,087)	(1,389,002)	(1,560,584)	(9,085)	162,497	Net Non-Operating Income (Expense)	(1,398,087)	(1,389,002)	(1,560,584)	(9,085)	162,497	(18,456,024)	(18,456,023)	(17,293,851)	(1)	(1,162,173)
19,394	6,443	(452,969)	12,951	472,363	Net Income Before Capital Contributions	19,394	6,443	(452,969)	12,951	472,363	(4,106,580)	(4,106,561)	(2,102,351)	(19)	(2,004,229)
-	-	-	-	-	Capital Contributions	-	-	-	-	-	-	-	-	-	-
19,394	6,443	(452,969)	12,951	472,363	NET INCOME	19,394	6,443	(452,969)	12,951	472,363	(4,106,580)	(4,106,561)	(2,102,351)	(19)	(2,004,229)

MONTH					JANUARY 2020	YEAR-TO-DATE					FULL YEAR				
Actual	Forecast	Prior Yr	FC Var	PY Var	CASH FLOW STATEMENT	Actual	Forecast	Prior Yr	FC Var	PY Var	Forecast	Budget	Prior Yr	Bud Var	PY Var
					Cash Flows From Operating Activities										
3,098,934	3,108,348	2,872,281	(9,414)	226,653	Operating Revenues	3,098,934	3,108,348	2,872,281	(9,414)	226,653	41,672,280	41,672,288	39,731,716	(8)	1,940,564
(1,191,453)	(1,222,903)	(1,274,667)	31,450	83,214	Operating Expenses (ex D&A)	(1,191,453)	(1,222,903)	(1,274,667)	31,450	83,214	(21,442,836)	(21,442,826)	(18,660,216)	(10)	(2,782,620)
(1,447,210)	(1,500,000)	(1,184,531)	52,790	(262,679)	Non-Cash Working Capital Changes	(1,447,210)	(1,500,000)	(1,184,531)	52,790	(262,679)	-	-	(4,585)	-	4,585
460,271	385,445	413,084	74,826	47,187	Net Cash Provided by (Used in) Operating Activities	460,271	385,445	413,084	74,826	47,187	20,229,444	20,229,462	21,066,915	(18)	(837,471)
					Cash Flows From Financing Activities										
-	-	-	-	-	Capital Contributions	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	Proceeds New Borrowing	-	-	-	-	-	-	-	-	-	-
-	-	(5,348)	-	5,348	Interest Payments	-	-	(5,348)	-	5,348	(13,978,236)	(13,978,238)	(13,426,458)	2	(551,778)
-	-	-	-	-	Principal Payments	-	-	-	-	-	(1,442,928)	(1,442,932)	(1,245,000)	4	(197,928)
-	-	(5,348)	-	5,348	Net Cash Provided by (Used in) Financing Activities	-	-	(5,348)	-	5,348	(15,421,164)	(15,421,170)	(14,671,458)	6	(749,706)
					Cash Flows from Capital and Related Activities										
(7,315)	-	-	(7,315)	(7,315)	Non-Operating Income (Expenses)	(7,315)	-	-	(7,315)	(7,315)	(533,258)	(533,258)	(524,861)	-	(8,397)
(37,015)	(39,340)	(62,803)	2,325	25,788	Capital Expenditures, net	(37,015)	(39,340)	(62,803)	2,325	25,788	(2,032,080)	(2,032,084)	(3,591,927)	4	1,559,847
(44,330)	(39,340)	(62,803)	(4,990)	18,473	Net Cash Provided By (Used In) Capital and Related Activities	(44,330)	(39,340)	(62,803)	(4,990)	18,473	(2,565,338)	(2,565,342)	(4,116,788)	4	1,551,450
					Cash Flows From Investing Activities										
-	-	-	-	-	Investments Converting To Cash	-	-	-	-	-	-	-	3,940,640	-	(3,940,640)
-	-	-	-	-	Purchased Invesments	-	-	-	-	-	-	-	-	-	-
62,511	65,000	-	(2,489)	62,511	Interest Income	62,511	65,000	-	(2,489)	62,511	900,000	900,000	1,193,573	-	(293,573)
62,511	65,000	-	(2,489)	62,511	Net Cash Provided By (Used In) Investing Activities	62,511	65,000	-	(2,489)	62,511	900,000	900,000	5,134,213	-	(4,234,213)
478,452	411,105	344,932	67,347	133,520	FUND NET CASH FLOWS	478,452	411,105	344,932	67,347	133,520	3,142,942	3,142,950	7,412,882	(8)	(4,269,940)
					DEBT SERVICE RATIO										
1,918,239	1,906,007	1,553,877	12,232	364,362	Total Cash Available For Debt Service	1,918,239	1,906,007	1,553,877	12,232	364,362	20,596,186	20,596,204	21,740,212	(18)	(1,144,026)
1,285,097	1,285,097	1,222,621	-	62,476	Debt Service	1,285,097	1,285,097	1,222,621	-	62,476	15,421,164	15,421,170	14,671,458	(6)	749,706
1.49	1.48	1.27	0.01	0.22	DSCR	1.49	1.48	1.27	0.01	0.22	1.34	1.34	1.48	(0.00)	(0.15)

LEHIGH COUNTY AUTHORITY
FINANCIAL STATEMENTS - CITY DIVISION
JANUARY 2020

FORECAST VARIANCES - MONTH

INCOME STATEMENT	Actual	Forecast	Variance	Comments
Operating Revenues				
User Charges	3,097,649	3,099,323	(1,674)	
Connection & System Charges	1,285	9,025	(7,740)	
Total Operating Revenues	3,098,934	3,108,348	(9,414)	Lower tapping fees and lower project reimbursement
Operating Expenses				
Salaries and Wages	569,896	536,933	(32,963)	Higher overtime
General and Administrative	351,412	353,723	2,311	
Utilities	170,060	178,422	8,362	
Materials and Supplies	50,322	78,720	28,398	Lower distribution supplies
Miscellaneous Services	30,009	54,195	24,186	Lower contract operating services and lower fleet management services
Treatment & Transportation	-	-	-	
Depreciation and Amortization	490,000	490,000	-	
Other Expenses	19,754	20,910	1,156	
Total Operating Expenses	1,681,453	1,712,903	31,450	Lower spending on supplies and services
Net Operating Income	1,417,481	1,395,445	22,036	Lower operating expenses
Non-Operating Income (Expenses)				
Interest Income	62,511	65,000	(2,489)	
Interest (Expense)	(1,453,283)	(1,454,002)	719	
Other Miscellaneous Income (Expenses)	(7,315)	-	(7,315)	Higher financial related fees
Capital Contributions	-	-	-	
Total Non-Operating Income (Expenses)	(1,398,087)	(1,389,002)	(9,085)	
NET INCOME	19,394	6,443	12,951	Higher income from operating activities

FORECAST VARIANCES - MONTH

CASH FLOW STATEMENT	Actual	Forecast	Variance	Comments
Cash Flows From Operating Activities				
Operating Revenues	3,098,934	3,108,348	(9,414)	
Operating Expenses (ex D&A)	(1,191,453)	(1,222,903)	31,450	
Non-Cash Working Capital Changes	(1,447,210)	(1,500,000)	52,790	
Net Cash Provided by (Used in) Operating Activities	460,271	385,445	74,826	Lower operating expenses and more faqvorable working capital movements
Cash Flows From Financing Activities				
Capital Contributions	-	-	-	
Proceeds New Borrowing	-	-	-	
Interest Payments	-	-	-	
Principal Payments	-	-	-	
Net Cash Provided by (Used in) Financing Activities	-	-	-	
Cash Flows from Capital and Related Activities				
Capital Expenditures, Net	(37,015)	(39,340)	2,325	
Non-Operating Income (Expenses)	(7,315)	-	(7,315)	
Net Cash Provided By (Used In) Capital and Related Activities	(37,015)	(39,340)	2,325	
Cash Flows From Investing Activities				
Investments Converting To Cash	-	-	-	
Purchased Invesments	-	-	-	
Interest Income	62,511	65,000	(2,489)	
Net Cash Provided By (Used In) Investing Activities	62,511	65,000	(2,489)	
FUND NET CASH FLOWS	485,767	411,105	74,662	Higher cash generated by operations

LEHIGH COUNTY AUTHORITY
CASH & INVESTMENT ANALYSIS
YTD JANUARY 2020

US DOLLARS	Suburban Water	Suburban Wastewater	City Division	LCA Total
CURRENT YEAR ENDING BALANCES				
Cash				
Unrestricted Operating Cash	9,312,306	3,903,439	2,312,385	15,528,130
Unrestricted Project Cash	2,038,759	2,551,195	170,549	4,760,503
Total Unrestricted Cash	11,351,065	6,454,634	2,482,934	20,288,633
Restricted Cash	1,496,873	337,963	57,532,962	59,367,798
Total Cash	12,847,938	6,792,597	60,015,896	79,656,431
Investments				
Unrestricted Investments	2,638,930	7,993,332	-	10,632,262
Restricted Investments	4,593,110	-	-	4,593,110
Total Investments	7,232,040	7,993,332	-	15,225,372
Total Cash + Investments				
Unrestricted	13,989,995	14,447,966	2,482,934	30,920,895
Restricted	6,089,983	337,963	57,532,962	63,960,908
Total	20,079,978	14,785,929	60,015,896	94,881,803
CURRENT YEAR BEGINNING BALANCES				
Cash				
Unrestricted Operating Cash	9,073,260	4,470,362	3,691,201	17,234,823
Unrestricted Project Cash	2,037,248	2,671,991	169,980	4,879,219
Total Unrestricted Cash	11,110,508	7,142,353	3,861,181	22,114,042
Restricted Cash	1,495,588	337,932	55,676,263	57,509,783
Total Cash	12,606,096	7,480,285	59,537,444	79,623,825
Investments				
Unrestricted Investments	3,136,930	7,757,276	-	10,894,206
Restricted Investments	4,593,110	-	-	4,593,110
Total Investments	7,730,040	7,757,276	-	15,487,316
Total Cash + Investments				
Unrestricted	14,247,438	14,899,629	3,861,181	33,008,248
Restricted	6,088,698	337,932	55,676,263	62,102,893
Total	20,336,136	15,237,561	59,537,444	95,111,141
NET ACTIVITY - INCREASE (DECREASE)				
Cash				
Unrestricted Operating Cash	239,046	(566,923)	(1,378,816)	(1,706,693)
Unrestricted Project Cash	1,511	(120,796)	569	(118,716)
Total Unrestricted Cash	240,557	(687,719)	(1,378,247)	(1,825,409)
Restricted Cash	1,285	31	1,856,699	1,858,015
Total Cash	241,842	(687,688)	478,452	32,606
Investments				
Unrestricted Investments	(498,000)	236,056	-	(261,944)
Restricted Investments	-	-	-	-
Total Investments	(498,000)	236,056	-	(261,944)
Total Cash + Investments				
Unrestricted	(257,443)	(451,663)	(1,378,247)	(2,087,353)
Restricted	1,285	31	1,856,699	1,858,015
Total	(256,158)	(451,632)	478,452	(229,338)
Days on Hand - Unrestricted Cash	564.60	176.40	42.26	175.75
Days on Hand - Unrestricted Cash + Investments	695.86	394.85	42.26	267.85
ALL IN DAYS ON HAND				
FC OPERATING EXPENSE	7,338,144	13,355,664	21,442,836	42,136,644
FC CAPEX	8,006,604	7,670,496	2,032,080	17,709,180
TOTAL	15,344,748	21,026,160	23,474,916	59,845,824
Days on Hand - Unrestricted Cash + Investments	338.90	258.65	60.04	201.32
TRADITIONAL CALCULATION				
FC OPERATING EXPENSE	7,338,144	13,355,664	21,442,836	42,136,644
OTHER OPEXP	3,396	999,996	2,782,920	3,786,312
BASE	7,341,540	14,355,660	24,225,756	45,922,956
CALCULATION	708.34	378.83	58.17	262.35

LEHIGH COUNTY AUTHORITY
FINANCIAL STATEMENTS
FEBRUARY 2020

LEHIGH COUNTY AUTHORITY
FINANCIAL STATEMENTS - SUMMARY
FEBRUARY 2020

MONTH						YEAR-TO-DATE					FULL YEAR				
Actual	Forecast	Prior Year	FC Var	PY Var	FEBRUARY 2020	Actual	Forecast	Prior Year	FC Var	PY Var	Forecast	Budget	Prior Year	Bud Var	PY Var
					Income Statement										
2,901	(21,802)	(68,606)	24,703	71,507	Suburban Water	127,443	87,421	12,749	40,022	114,694	(78,408)	(78,407)	811,663	(1)	(890,071)
2,875,168	2,826,462	260,495	48,706	2,614,673	Suburban Wastewater	2,977,635	2,889,833	262,742	87,802	2,714,893	1,280,700	(1,269,292)	(967,554)	2,549,992	2,248,254
46,855	6,493	117,339	40,362	(70,484)	City Division	66,249	12,936	(335,630)	53,313	401,879	(4,106,580)	(4,106,561)	(2,102,351)	(19)	(2,004,229)
2,924,924	2,811,153	309,228	113,771	2,615,696	Total LCA	3,171,327	2,990,190	(60,139)	181,137	3,231,466	(2,904,288)	(5,454,260)	(2,258,242)	2,549,972	(646,046)
					Cash Flow Statement										
(583,701)	(590,583)	616,986	6,882	(1,200,687)	Suburban Water	(341,859)	(372,141)	1,000,467	30,282	(1,342,326)	(2,048,280)	(2,048,282)	2,470,117	2	(4,518,397)
1,494,916	1,437,058	(1,920,136)	57,858	3,415,052	Suburban Wastewater	807,228	590,969	(2,438,987)	216,259	3,246,215	20,034,852	17,484,855	(1,600,328)	2,549,997	21,635,180
1,830,584	1,681,155	1,288,879	149,429	541,705	City Division	2,309,036	2,092,260	216,776	216,776	2,092,260	3,142,942	3,142,950	7,412,882	(8)	(4,269,940)
2,741,799	2,527,630	(14,272)	214,169	2,756,071	Total LCA	2,774,405	2,311,088	(1,221,744)	463,317	3,996,149	21,129,514	18,579,523	8,282,671	2,549,991	12,846,843
					Debt Service Coverage Ratio										
1.26	1.20	1.09	0.06	0.17	Suburban Water	1.48	1.42	1.38	0.06	0.09	1.25	1.25	1.59	0.00	(0.34)
24.32	23.96	11.67	0.36	12.64	Suburban Wastewater	14.03	13.70	9.38	0.33	4.65	4.14	2.56	5.68	1.58	(1.54)
1.51	1.48	1.58	0.03	(0.06)	City Division	1.50	1.48	1.42	0.02	0.08	1.34	1.34	1.48	-	(0.15)

LEHIGH COUNTY AUTHORITY
CONSOLIDATED FINANCIAL STATEMENTS
JANUARY 2020

MONTH				JANUARY 2020	YEAR-TO-DATE				FULL YEAR			
Sub W	Sub WW	City	LCA	INCOME STATEMENT	Sub W	Sub WW	City	LCA	Sub W	Sub WW	City	LCA
				Operating Revenues								
753,944	1,391,922	3,207,911	5,353,777	User Charges	1,626,697	2,624,689	6,305,560	10,556,946	10,582,032	16,446,156	38,712,480	65,740,668
31,652	2,658,766	31,109	2,721,527	Connection & System Charges	46,903	2,718,294	32,394	2,797,591	776,496	3,396,288	2,959,800	7,132,584
785,596	4,050,688	3,239,020	8,075,304	Total Operating Revenues	1,673,600	5,342,983	6,337,954	13,354,537	11,358,528	19,842,444	41,672,280	72,873,252
				Operating Expenses								
110,871	56,817	410,404	578,092	Personnel Costs	270,562	128,178	980,300	1,379,040	2,106,228	992,544	7,883,196	10,981,968
82,818	45,576	539,969	668,363	General and Administrative	119,163	71,433	891,381	1,081,977	1,193,832	452,688	4,604,676	6,251,196
28,693	22,630	127,172	178,495	Utilities	59,576	45,990	297,232	402,798	596,544	464,328	2,141,064	3,201,936
18,995	25,517	99,907	144,419	Materials and Supplies	29,778	39,451	150,229	219,458	563,004	430,152	1,688,640	2,681,796
216,893	651,788	106,266	974,947	Miscellaneous Services	401,234	1,326,297	136,275	1,863,806	2,875,140	10,015,956	2,342,340	15,233,436
-	-	-	-	Treatment & Transportation	-	-	-	-	-	-	-	-
220,000	383,460	490,000	1,093,460	Depreciation and Amortization	440,000	766,920	980,000	2,186,920	2,750,004	4,602,996	5,880,000	13,233,000
701	2,790	25,671	29,162	Other Expenses	969	4,592	45,425	50,986	3,396	999,996	2,782,920	3,786,312
678,971	1,188,578	1,799,389	3,666,938	Total Operating Expenses	1,321,282	2,382,861	3,480,842	7,184,985	10,088,148	17,958,660	27,322,836	55,369,644
106,625	2,862,110	1,439,631	4,408,366	Net Operating Income	352,318	2,960,122	2,857,112	6,169,552	1,270,380	1,883,784	14,349,444	17,503,608
				Non-Operating Income (Expense)								
10,675	20,491	60,507	91,673	Interest Income	23,231	43,192	123,018	189,441	159,996	200,004	900,000	1,260,000
(127,680)	(16,734)	(1,453,283)	(1,597,697)	Interest Expense	(255,484)	(34,036)	(2,906,566)	(3,196,086)	(1,508,784)	(803,088)	(19,356,024)	(21,667,896)
13,281	9,301	-	22,582	Other Miscellaneous Income (Expenses)	7,378	8,357	(7,315)	8,420	-	-	-	-
(103,724)	13,058	(1,392,776)	(1,483,442)	Net Non-Operating Income (Expense)	(224,875)	17,513	(2,790,863)	(2,998,225)	(1,348,788)	(603,084)	(18,456,024)	(20,407,896)
2,901	2,875,168	46,855	2,924,924	Net Income Before Capital Contributions	127,443	2,977,635	66,249	3,171,327	(78,408)	1,280,700	(4,106,580)	(2,904,288)
-	-	-	-	Capital Contributions	-	-	-	-	-	-	-	-
2,901	2,875,168	46,855	2,924,924	NET INCOME	127,443	2,977,635	66,249	3,171,327	(78,408)	1,280,700	(4,106,580)	(2,904,288)

MONTH				JANUARY 2020	YEAR-TO-DATE				FULL YEAR			
Sub W	Sub WW	City	LCA	CASH FLOW STATEMENT	Sub W	Sub WW	City	LCA	Sub W	Sub WW	City	LCA
				Cash Flows From Operating Activities								
785,596	4,050,688	3,239,020	8,075,304	Operating Revenues	1,673,600	5,342,983	6,337,954	13,354,537	11,358,528	19,842,444	41,672,280	72,873,252
(458,971)	(805,118)	(1,309,389)	(2,573,478)	Operating Expenses (ex D&A)	(881,282)	(1,615,941)	(2,500,842)	(4,998,065)	(7,338,144)	(13,355,664)	(21,442,836)	(42,136,644)
(86,262)	(789,038)	(91,059)	(966,359)	Non-Cash Working Capital Changes	(731,894)	(1,573,140)	(1,538,269)	(3,843,303)	-	-	-	-
240,363	2,456,532	1,838,572	4,535,467	Net Cash Provided by (Used in) Operating Activities	60,424	2,153,902	2,298,843	4,513,169	4,020,384	6,486,780	20,229,444	30,736,608
				Cash Flows From Financing Activities								
-	-	-	-	Capital Contributions	-	-	-	-	-	-	-	-
-	-	-	-	Proceeds New Borrowing	-	-	-	-	5,119,500	22,635,000	-	27,754,500
(4,397)	(13,948)	-	(18,345)	Interest Payments	(8,852)	(28,270)	-	(37,122)	(1,508,784)	(803,088)	(13,978,236)	(16,290,108)
(30,620)	(44,417)	-	(75,037)	Principal Payments	(61,183)	(93,025)	-	(154,208)	(1,832,772)	(813,348)	(1,442,928)	(4,089,048)
(35,017)	(58,365)	-	(93,382)	Net Cash Provided by (Used in) Financing Activities	(70,035)	(121,295)	-	(191,330)	1,777,944	21,018,564	(15,421,164)	7,375,344
				Cash Flows from Capital and Related Activities								
13,281	9,301	-	22,582	Non-Operating Income (Expenses)	7,378	8,357	(7,315)	8,420	-	-	(533,258)	(533,258)
(315,003)	(434,099)	(68,495)	(817,597)	Capital Expenditures, net	(362,857)	(541,928)	(105,510)	(1,010,295)	(8,006,604)	(7,670,496)	(2,032,080)	(17,709,180)
(301,722)	(424,798)	(68,495)	(795,015)	Net Cash Provided By (Used In) Capital and Related Activities	(355,479)	(533,571)	(112,825)	(1,001,875)	(8,006,604)	(7,670,496)	(2,565,338)	(18,242,438)
				Cash Flows From Investing Activities								
245,000	498,000	-	743,000	Investments Converting To Cash	743,000	498,000	-	1,241,000	743,000	-	-	743,000
(743,000)	(996,944)	-	(1,739,944)	Purchased Invesments	(743,000)	(1,233,000)	-	(1,976,000)	(743,000)	-	-	(743,000)
10,675	20,491	60,507	91,673	Interest Income	23,231	43,192	123,018	189,441	159,996	200,004	900,000	1,260,000
(487,325)	(478,453)	60,507	(905,271)	Net Cash Provided By (Used In) Investing Activities	23,231	(691,808)	123,018	(545,559)	159,996	200,004	900,000	1,260,000
(583,701)	1,494,916	1,830,584	2,741,799	FUND NET CASH FLOWS	(341,859)	807,228	2,309,036	2,774,405	(2,048,280)	20,034,852	3,142,942	21,129,514
				DEBT SERVICE RATIO								
350,581	3,275,362	1,945,700	5,571,643	Total Cash Available For Debt Service	822,927	3,778,591	3,863,939	8,465,457	4,180,380	6,686,784	20,596,186	31,463,350
278,463	134,703	1,285,097	1,698,263	Debt Service	556,926	269,406	2,570,194	3,396,526	3,341,556	1,616,436	15,421,164	20,379,156
1.26	24.32	1.51	3.28	DSCR	1.48	14.03	1.50	2.49	1.25	4.14	1.34	1.54

LEHIGH COUNTY AUTHORITY
CASH & INVESTMENT ANALYSIS
YTD FEBRUARY 2020

US DOLLARS	Suburban Water	Suburban Wastewater	City Division	LCA Total
CURRENT YEAR ENDING BALANCES				
Cash				
Unrestricted Operating Cash	8,725,865	3,192,445	2,699,735	14,618,045
Unrestricted Project Cash	2,040,254	4,757,076	170,726	6,968,056
Total Unrestricted Cash	10,766,119	7,949,521	2,870,461	21,586,101
Restricted Cash	1,498,118	337,992	58,976,019	60,812,129
Total Cash	12,264,237	8,287,513	61,846,480	82,398,230
Investments				
Unrestricted Investments	3,138,475	8,500,633	-	11,639,108
Restricted Investments	4,593,308	-	-	4,593,308
Total Investments	7,731,783	8,500,633	-	16,232,416
Total Cash + Investments				
Unrestricted	13,904,594	16,450,154	2,870,461	33,225,209
Restricted	6,091,426	337,992	58,976,019	65,405,437
Total	19,996,020	16,788,146	61,846,480	98,630,646
CURRENT YEAR BEGINNING BALANCES				
Cash				
Unrestricted Operating Cash	9,073,260	4,470,362	3,691,201	17,234,823
Unrestricted Project Cash	2,037,248	2,671,991	169,980	4,879,219
Total Unrestricted Cash	11,110,508	7,142,353	3,861,181	22,114,042
Restricted Cash	1,495,588	337,932	55,676,263	57,509,783
Total Cash	12,606,096	7,480,285	59,537,444	79,623,825
Investments				
Unrestricted Investments	3,136,930	7,757,276	-	10,894,206
Restricted Investments	4,593,110	-	-	4,593,110
Total Investments	7,730,040	7,757,276	-	15,487,316
Total Cash + Investments				
Unrestricted	14,247,438	14,899,629	3,861,181	33,008,248
Restricted	6,088,698	337,932	55,676,263	62,102,893
Total	20,336,136	15,237,561	59,537,444	95,111,141
NET ACTIVITY - INCREASE (DECREASE)				
Cash				
Unrestricted Operating Cash	(347,395)	(1,277,917)	(991,466)	(2,616,778)
Unrestricted Project Cash	3,006	2,085,085	746	2,088,837
Total Unrestricted Cash	(344,389)	807,168	(990,720)	(527,941)
Restricted Cash	2,530	60	3,299,756	3,302,346
Total Cash	(341,859)	807,228	2,309,036	2,774,405
Investments				
Unrestricted Investments	1,545	743,357	-	744,902
Restricted Investments	198	-	-	198
Total Investments	1,743	743,357	-	745,100
Total Cash + Investments				
Unrestricted	(342,844)	1,550,525	(990,720)	216,961
Restricted	2,728	60	3,299,756	3,302,544
Total	(340,116)	1,550,585	2,309,036	3,519,505
Days on Hand - Unrestricted Cash	535.51	217.25	48.86	186.99
Days on Hand - Unrestricted Cash + Investments	691.62	449.57	48.86	287.81

LEHIGH COUNTY AUTHORITY
FINANCIAL STATEMENTS - CITY DIVISION
FEBRUARY 2020

MONTH					FEBRUARY 2020	YEAR-TO-DATE					FULL YEAR				
Actual	Forecast	Prior Yr	FC Var	PY Var	INCOME STATEMENT	Actual	Forecast	Prior Yr	FC Var	PY Var	Forecast	Budget	Prior Yr	Bud Var	PY Var
					Operating Revenues										
3,207,911	3,201,040	3,193,798	6,871	14,113	User Charges	6,305,560	6,300,363	6,059,806	5,197	245,754	38,712,480	38,712,488	38,630,691	(8)	81,789
31,109	33,358	23,858	(2,249)	7,251	Connection & System Fees	32,394	42,383	30,131	(9,989)	2,263	2,959,800	2,959,800	1,101,025	-	1,858,775
3,239,020	3,234,398	3,217,656	4,622	21,364	Total Operating Revenues	6,337,954	6,342,746	6,089,937	(4,792)	248,017	41,672,280	41,672,288	39,731,716	(8)	1,940,564
					Operating Expenses										
410,404	411,933	643,596	1,529	233,192	Personnel Costs	980,300	948,866	1,272,794	(31,434)	292,494	7,883,196	7,883,195	8,050,023	(1)	166,827
539,969	543,723	314,357	3,754	(225,612)	General and Administrative	891,381	897,446	687,235	6,065	(204,146)	4,604,676	4,604,681	4,481,586	5	(123,090)
127,172	128,422	166,833	1,250	39,661	Utilities	297,232	306,844	350,456	9,612	53,224	2,141,064	2,141,069	2,241,593	5	100,529
99,907	120,720	80,605	20,813	(19,302)	Materials and Supplies	150,229	199,440	117,727	49,211	(32,502)	1,688,640	1,688,624	1,240,260	(16)	(448,380)
106,266	127,195	138,213	20,929	31,947	Miscellaneous Services	136,275	181,390	172,920	45,115	36,645	2,342,340	2,342,341	1,834,666	1	(507,674)
-	-	-	-	-	Treatment & Transportation	-	-	-	-	-	-	-	-	-	-
490,000	490,000	490,000	-	-	Depreciation and Amortization	980,000	980,000	980,000	-	-	5,880,000	5,880,000	5,880,000	-	-
25,671	26,910	13,852	1,239	(11,819)	Other Expenses	45,425	47,820	30,991	2,395	(14,434)	2,782,920	2,782,916	812,088	(4)	(1,970,832)
1,799,389	1,848,903	1,847,456	49,514	48,067	Total Operating Expenses	3,480,842	3,561,806	3,612,123	80,964	131,281	27,322,836	27,322,826	24,540,216	(10)	(2,782,620)
1,439,631	1,385,495	1,370,199	54,136	69,432	Net Operating Income	2,857,112	2,780,940	2,477,814	76,172	379,298	14,349,444	14,349,462	15,191,500	(18)	(842,056)
					Non-Operating Income (Expense)										
60,507	75,000	113,072	(14,493)	(52,565)	Interest Income	123,018	140,000	113,072	(16,982)	9,946	900,000	900,000	1,193,573	-	(293,573)
(1,453,283)	(1,454,002)	(1,365,932)	719	(87,351)	Interest Expense	(2,906,566)	(2,908,004)	(2,926,516)	1,438	19,950	(19,356,024)	(19,356,023)	(18,487,424)	(1)	(868,600)
-	-	-	-	-	Other Miscellaneous Income (Expenses)	(7,315)	-	-	(7,315)	(7,315)	-	-	-	-	-
(1,392,776)	(1,379,002)	(1,252,860)	(13,774)	(139,916)	Net Non-Operating Income (Expense)	(2,790,863)	(2,768,004)	(2,813,444)	(22,859)	22,581	(18,456,024)	(18,456,023)	(17,293,851)	(1)	(1,162,173)
46,855	6,493	117,339	40,362	(70,484)	Net Income Before Capital Contributions	66,249	12,936	(335,630)	53,313	401,879	(4,106,580)	(4,106,561)	(2,102,351)	(19)	(2,004,229)
-	-	-	-	-	Capital Contributions	-	-	-	-	-	-	-	-	-	-
46,855	6,493	117,339	40,362	(70,484)	NET INCOME	66,249	12,936	(335,630)	53,313	401,879	(4,106,580)	(4,106,561)	(2,102,351)	(19)	(2,004,229)

MONTH					FEBRUARY 2020	YEAR-TO-DATE					FULL YEAR				
Actual	Forecast	Prior Yr	FC Var	PY Var	CASH FLOW STATEMENT	Actual	Forecast	Prior Yr	FC Var	PY Var	Forecast	Budget	Prior Yr	Bud Var	PY Var
					Cash Flows From Operating Activities										
3,239,020	3,234,398	3,217,656	4,622	21,364	Operating Revenues	6,337,954	6,342,746	6,089,937	(4,792)	248,017	41,672,280	41,672,288	39,731,716	(8)	1,940,564
(1,309,389)	(1,358,903)	(1,357,456)	49,514	48,067	Operating Expenses (ex D&A)	(2,500,842)	(2,581,806)	(2,632,123)	80,964	131,281	(21,442,836)	(21,442,826)	(18,660,216)	(10)	(2,782,620)
(91,059)	(100,000)	(543,541)	8,941	452,482	Non-Cash Working Capital Changes	(1,538,269)	(1,600,000)	(1,728,072)	61,731	189,803	-	-	(4,585)	-	4,585
1,838,572	1,775,495	1,316,658	63,077	521,914	Net Cash Provided by (Used in) Operating Activities	2,298,843	2,160,940	1,729,742	137,903	569,101	20,229,444	20,229,462	21,066,915	(18)	(837,471)
					Cash Flows From Financing Activities										
-	-	-	-	-	Capital Contributions	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	Proceeds New Borrowing	-	-	-	-	-	-	-	-	-	-
-	-	(0)	-	0	Interest Payments	-	-	(5,348)	-	5,348	(13,978,236)	(13,978,238)	(13,426,458)	2	(551,778)
-	-	-	-	-	Principal Payments	-	-	-	-	-	(1,442,928)	(1,442,932)	(1,245,000)	4	(197,928)
-	-	(0)	-	0	Net Cash Provided by (Used in) Financing Activities	-	-	(5,348)	-	5,348	(15,421,164)	(15,421,170)	(14,671,458)	6	(749,706)
					Cash Flows from Capital and Related Activities										
-	-	-	-	-	Non-Operating Income (Expenses)	(7,315)	-	-	(7,315)	(7,315)	(533,258)	(533,258)	(524,861)	-	(8,397)
(68,495)	(169,340)	(140,852)	100,845	72,357	Capital Expenditures, net	(105,510)	(208,680)	(203,655)	103,170	98,145	(2,032,080)	(2,032,084)	(3,591,927)	4	1,559,847
(68,495)	(169,340)	(140,852)	100,845	72,357	Net Cash Provided By (Used In) Capital and Related Activities	(112,825)	(208,680)	(203,655)	95,855	90,830	(2,565,338)	(2,565,342)	(4,116,788)	4	1,551,450
					Cash Flows From Investing Activities										
-	-	-	-	-	Investments Converting To Cash	-	-	-	-	-	-	-	3,940,640	-	(3,940,640)
-	-	-	-	-	Purchased Invesments	-	-	-	-	-	-	-	-	-	-
60,507	75,000	113,072	(14,493)	(52,565)	Interest Income	123,018	140,000	113,072	(16,982)	9,946	900,000	900,000	1,193,573	-	(293,573)
60,507	75,000	113,072	(14,493)	(52,565)	Net Cash Provided By (Used In) Investing Activities	123,018	140,000	113,072	(16,982)	9,946	900,000	900,000	5,134,213	-	(4,234,213)
1,830,584	1,681,155	1,288,879	149,429	541,705	FUND NET CASH FLOWS	2,309,036	2,092,260	1,633,811	216,776	675,225	3,142,942	3,142,950	7,412,882	(8)	(4,269,940)
					DEBT SERVICE RATIO										
1,945,700	1,906,057	1,929,533	39,643	16,167	Total Cash Available For Debt Service	3,863,939	3,812,064	3,483,410	51,875	380,529	20,596,186	20,596,204	21,740,212	(18)	(1,144,026)
1,285,097	1,285,097	1,222,621	-	62,476	Debt Service	2,570,194	2,570,194	2,445,242	-	124,952	15,421,164	15,421,170	14,671,458	(6)	749,706
1.51	1.48	1.58	0.03	(0.06)	DSCR	1.50	1.48	1.42	0.02	0.08	1.34	1.34	1.48	(0.00)	(0.15)

LEHIGH COUNTY AUTHORITY
FINANCIAL STATEMENTS - CITY DIVISION
FEBRUARY 2020

FORECAST VARIANCES - MONTH

INCOME STATEMENT	Actual	Forecast	Variance	Comments
Operating Revenues				
User Charges	3,207,911	3,201,040	6,871	
Connection & System Charges	31,109	33,358	(2,249)	
Total Operating Revenues	3,239,020	3,234,398	4,622	Higher user charges
Operating Expenses				
Salaries and Wages	410,404	411,933	1,529	
General and Administrative	539,969	543,723	3,754	
Utilities	127,172	128,422	1,250	
Materials and Supplies	99,907	120,720	20,813	Lower distribution supplies and lower miscellaneous supplies
Miscellaneous Services	106,266	127,195	20,929	Lower maintenance services and lower contract operating services
Treatment & Transportation	-	-	-	
Depreciation and Amortization	490,000	490,000	-	
Other Expenses	25,671	26,910	1,239	
Total Operating Expenses	1,799,389	1,848,903	49,514	Lower materials & supplies and lower services spending
Net Operating Income	1,439,631	1,385,495	54,136	Higher operating revenues along with lower operating expenses
Non-Operating Income (Expenses)				
Interest Income	60,507	75,000	(14,493)	
Interest (Expense)	(1,453,283)	(1,454,002)	719	
Other Miscellaneous Income (Expenses)	-	-	-	
Capital Contributions	-	-	-	
Total Non-Operating Income (Expenses)	(1,392,776)	(1,379,002)	(13,774)	Lower interest income
NET INCOME	46,855	6,493	40,362	Higher net operating income offset partly by lower interest income

FORECAST VARIANCES - MONTH

CASH FLOW STATEMENT	Actual	Forecast	Variance	Comments
Cash Flows From Operating Activities				
Operating Revenues	3,239,020	3,234,398	4,622	
Operating Expenses (ex D&A)	(1,309,389)	(1,358,903)	49,514	
Non-Cash Working Capital Changes	(91,059)	(100,000)	8,941	
Net Cash Provided by (Used in) Operating Activities	1,838,572	1,775,495	63,077	Higher operating revenues, lower operating expenses, and more favorable working capital movements
Cash Flows From Financing Activities				
Capital Contributions	-	-	-	
Proceeds New Borrowing	-	-	-	
Interest Payments	-	-	-	
Principal Payments	-	-	-	
Net Cash Provided by (Used in) Financing Activities	-	-	-	
Cash Flows from Capital and Related Activities				
Capital Expenditures, Net	(68,495)	(169,340)	100,845	Lower capex spending
Non-Operating Income (Expenses)	-	-	-	
Net Cash Provided By (Used In) Capital and Related Activities	(68,495)	(169,340)	100,845	
Cash Flows From Investing Activities				
Investments Converting To Cash	-	-	-	
Purchased Invesments	-	-	-	
Interest Income	60,507	75,000	(14,493)	
Net Cash Provided By (Used In) Investing Activities	60,507	75,000	(14,493)	
FUND NET CASH FLOWS	1,830,584	1,681,155	149,429	Higher funds from operations along with lower capex

LEHIGH COUNTY AUTHORITY
FINANCIAL STATEMENTS - SUBURBAN WASTEWATER
FEBRUARY 2020

MONTH					FEBRUARY 2020	YEAR-TO-DATE					FULL YEAR				
Actual	Forecast	Prior Yr	FC Var	PY Var	INCOME STATEMENT	Actual	Forecast	Prior Yr	FC Var	PY Var	Forecast	Budget	Prior Yr	Bud Var	PY Var
					Operating Revenues										
1,391,922	1,385,750	1,577,553	6,172	(185,631)	User Charges	2,624,689	2,606,263	2,832,324	18,426	(207,635)	16,446,156	16,446,154	14,566,551	2	1,879,605
2,658,766	2,660,524	24,449	(1,758)	2,634,317	Connection & System Fees	2,718,294	2,721,048	52,621	(2,754)	2,665,673	3,396,288	846,282	2,778,171	2,550,006	618,117
4,050,688	4,046,274	1,602,002	4,414	2,448,686	Total Operating Revenues	5,342,983	5,327,311	2,884,945	15,672	2,458,038	19,842,444	17,292,436	17,344,722	2,550,008	2,497,722
					Operating Expenses										
56,817	64,712	72,966	7,895	16,149	Personnel Costs	128,178	127,424	124,966	(754)	(3,212)	992,544	992,555	804,472	11	(188,072)
45,576	37,724	14,804	(7,852)	(30,772)	General and Administrative	71,433	65,448	63,626	(5,985)	(7,807)	452,688	452,684	396,588	(4)	(56,100)
22,630	22,694	38,786	64	16,156	Utilities	45,990	46,388	62,532	398	16,542	464,328	464,325	438,942	(3)	(25,386)
25,517	35,846	50,866	10,329	25,349	Materials and Supplies	39,451	51,692	56,401	12,241	16,950	430,152	430,139	333,610	(13)	(96,542)
651,788	671,663	779,243	19,875	127,455	Miscellaneous Services	1,326,297	1,372,180	1,555,346	45,883	229,049	10,015,956	10,015,943	9,824,619	(13)	(191,337)
-	-	-	-	-	Treatment & Transportation	-	-	-	-	-	-	-	-	-	-
383,460	383,583	383,527	123	67	Depreciation and Amortization	766,920	767,166	767,054	246	134	4,602,996	4,603,000	4,602,324	4	(672)
2,790	3,333	7,526	543	4,736	Other Expenses	4,592	6,666	9,398	2,074	4,806	999,996	1,000,000	1,982,852	4	982,856
1,188,578	1,219,555	1,347,718	30,977	159,140	Total Operating Expenses	2,382,861	2,436,964	2,639,323	54,103	256,462	17,958,660	17,958,646	18,383,407	(14)	424,747
2,862,110	2,826,719	254,284	35,391	2,607,826	Net Operating Income	2,960,122	2,890,347	245,622	69,775	2,714,500	1,883,784	(666,210)	(1,038,685)	2,549,994	2,922,469
					Non-Operating Income (Expense)										
20,491	16,667	21,014	3,824	(523)	Interest Income	43,192	33,334	46,101	9,858	(2,909)	200,004	200,000	284,246	4	(84,242)
(16,734)	(16,924)	(14,803)	190	(1,931)	Interest Expense	(34,036)	(33,848)	(28,981)	(188)	(5,055)	(803,088)	(803,082)	(213,115)	(6)	(589,973)
9,301	-	-	9,301	9,301	Other Miscellaneous Income (Expenses)	8,357	-	-	8,357	8,357	-	-	-	-	-
13,058	(257)	6,211	13,315	6,847	Net Non-Operating Income (Expense)	17,513	(514)	17,120	18,027	393	(603,084)	(603,082)	71,131	(2)	(674,215)
2,875,168	2,826,462	260,495	48,706	2,614,673	Net Income Before Capital Contributions	2,977,635	2,889,833	262,742	87,802	2,714,893	1,280,700	(1,269,292)	(967,554)	2,549,992	2,248,254
-	-	-	-	-	Capital Contributions	-	-	-	-	-	-	-	-	-	-
2,875,168	2,826,462	260,495	48,706	2,614,673	NET INCOME	2,977,635	2,889,833	262,742	87,802	2,714,893	1,280,700	(1,269,292)	(967,554)	2,549,992	2,248,254

MONTH					FEBRUARY 2020	YEAR-TO-DATE					FULL YEAR				
Actual	Forecast	Prior Yr	FC Var	PY Var	CASH FLOW STATEMENT	Actual	Forecast	Prior Yr	FC Var	PY Var	Forecast	Budget	Prior Yr	Bud Var	PY Var
					Cash Flows From Operating Activities										
4,050,688	4,046,274	1,602,002	4,414	2,448,686	Operating Revenues	5,342,983	5,327,311	2,884,945	15,672	2,458,038	19,842,444	17,292,436	17,344,722	2,550,008	2,497,722
(805,118)	(835,972)	(964,191)	30,854	159,073	Operating Expenses (ex D&A)	(1,615,941)	(1,669,798)	(1,872,269)	53,857	256,328	(13,355,664)	(13,355,646)	(13,781,083)	(18)	425,419
(789,038)	(790,000)	1,340,740	962	(2,129,778)	Non-Cash Working Capital Changes	(1,573,140)	(1,590,000)	(1,206,771)	16,860	(366,369)	-	-	5,176,837	-	(5,176,837)
2,456,532	2,420,302	1,978,551	36,230	477,981	Net Cash Provided by (Used in) Operating Activities	2,153,902	2,067,513	(194,095)	86,389	2,347,997	6,486,780	3,936,790	8,740,476	2,549,990	(2,253,696)
					Cash Flows From Financing Activities										
-	-	-	-	-	Capital Contributions	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	Proceeds New Borrowing	-	-	-	-	-	22,635,000	22,635,000	-	-	22,635,000
(13,948)	(13,924)	(14,215)	(24)	267	Interest Payments	(28,270)	(80,848)	(28,981)	52,578	711	(803,088)	(803,082)	(178,219)	(6)	(624,869)
(44,417)	(44,779)	(40,944)	362	(3,473)	Principal Payments	(93,025)	(112,558)	(81,815)	19,533	(11,210)	(813,348)	(813,353)	(499,110)	5	(314,238)
(58,365)	(58,703)	(55,159)	338	(3,206)	Net Cash Provided by (Used in) Financing Activities	(121,295)	(193,406)	(110,796)	72,111	(10,499)	21,018,564	21,018,565	(677,329)	(1)	21,695,893
					Cash Flows from Capital and Related Activities										
9,301	-	-	9,301	9,301	Non-Operating Income (Expenses)	8,357	-	-	8,357	8,357	-	-	-	-	-
(434,099)	(439,208)	(105,069)	5,109	(329,030)	Capital Expenditures, net	(541,928)	(578,416)	(175,342)	36,488	(366,586)	(7,670,496)	(7,670,500)	(8,646,149)	4	975,653
(424,798)	(439,208)	(105,069)	14,410	(319,729)	Net Cash Provided By (Used In) Capital and Related Activities	(533,571)	(578,416)	(175,342)	44,845	(358,229)	(7,670,496)	(7,670,500)	(8,646,149)	4	975,653
					Cash Flows From Investing Activities										
498,000	498,000	-	-	498,000	Investments Converting To Cash	498,000	498,000	1,754,618	-	(1,256,618)	-	-	5,481,724	-	(5,481,724)
(996,944)	(1,000,000)	(3,759,473)	3,056	2,762,529	Purchased Invesments	(1,233,000)	(1,236,056)	(3,759,473)	3,056	2,526,473	-	-	(6,783,296)	-	6,783,296
20,491	16,667	21,014	3,824	(523)	Interest Income	43,192	33,334	46,101	9,858	(2,909)	200,004	200,000	284,246	4	(84,242)
(478,453)	(485,333)	(3,738,459)	6,880	3,260,006	Net Cash Provided By (Used In) Investing Activities	(691,808)	(704,722)	(1,958,754)	12,914	1,266,946	200,004	200,000	(1,017,326)	4	1,217,330
1,494,916	1,437,058	(1,920,136)	57,858	3,415,052	FUND NET CASH FLOWS	807,228	590,969	(2,438,987)	216,259	3,246,215	20,034,852	17,484,855	(1,600,328)	2,549,997	21,635,180
					DEBT SERVICE RATIO										
3,275,362	3,226,969	658,825	48,393	2,616,537	Total Cash Available For Debt Service	3,778,591	3,690,847	1,058,777	87,744	2,719,814	6,686,784	4,136,790	3,847,885	2,549,994	2,838,899
134,703	134,703	56,444	-	78,259	Debt Service	269,406	269,406	112,888	-	156,518	1,616,436	1,616,435	677,329	1	939,107
24.32	23.96	11.67	0.36	12.64	DSCR	14.03	13.70	9.38	0.33	4.65	4.14	2.56	5.68	1.58	(1.54)

LEHIGH COUNTY AUTHORITY
FINANCIAL STATEMENTS - SUBURBAN WASTEWATER
FEBRUARY 2020

FORECAST VARIANCES - MONTH

INCOME STATEMENT	Actual	Forecast	Variance	Comments
Operating Revenues				
User Charges	1,391,922	1,385,750	6,172	
Connection & System Charges	2,658,766	2,660,524	(1,758)	
Total Operating Revenues	4,050,688	4,046,274	4,414	Higher user charges
Operating Expenses				
Salaries and Wages	56,817	64,712	7,895	
General and Administrative	45,576	37,724	(7,852)	
Utilities	22,630	22,694	64	
Materials and Supplies	25,517	35,846	10,329	
Miscellaneous Services	651,788	671,663	19,875	
Treatment & Transportation	-	-	-	
Depreciation and Amortization	383,460	383,583	123	
Other Expenses	2,790	3,333	543	
Total Operating Expenses	1,188,578	1,219,555	30,977	Lower materials & supplies along with lower spending on services
Net Operating Income	2,862,110	2,826,719	35,391	Higher operating revenues and lower operating expenses
Non-Operating Income (Expenses)				
Interest Income	20,491	16,667	3,824	
Interest (Expense)	(16,734)	(16,924)	190	
Other Miscellaneous Income (Expenses)	9,301	-	9,301	
Capital Contributions	-	-	-	
Total Non-Operating Income (Expenses)	13,058	(257)	13,315	
NET INCOME	2,875,168	2,826,462	48,706	Higher operating income and higher non-operating revenues

FORECAST VARIANCES - MONTH

CASH FLOW STATEMENT	Actual	Forecast	Variance	Comments
Cash Flows From Operating Activities				
Operating Revenues	4,050,688	4,046,274	4,414	
Operating Expenses (ex D&A)	(805,118)	(835,972)	30,854	
Non-Cash Working Capital Changes	(789,038)	(790,000)	962	
Net Cash Provided by (Used in) Operating Activities	2,456,532	2,420,302	36,230	Higher operating revenues and lower operating expenses
Cash Flows From Financing Activities				
Capital Contributions	-	-	-	
Proceeds New Borrowing	-	-	-	
Interest Payments	(13,948)	(13,924)	(24)	
Principal Payments	(44,417)	(44,779)	362	
Net Cash Provided by (Used in) Financing Activities	(58,365)	(58,703)	338	
Cash Flows from Capital and Related Activities				
Capital Expenditures, Net	(434,099)	(439,208)	5,109	Lower capex spending
Non-Operating Income (Expenses)	9,301	-	9,301	Higher investment gains
Net Cash Provided By (Used In) Capital and Related Activities	(424,798)	(439,208)	14,410	
Cash Flows From Investing Activities				
Investments Converting To Cash	498,000	498,000	-	
Purchased Invesments	(996,944)	(1,000,000)	3,056	
Interest Income	20,491	16,667	3,824	
Net Cash Provided By (Used In) Investing Activities	(478,453)	(485,333)	6,880	Higher interest income
FUND NET CASH FLOWS	1,494,916	1,437,058	57,858	Higher cash from operations, lower capex, higher investment gains, and higher interest income

LEHIGH COUNTY AUTHORITY
FINANCIAL STATEMENTS - SUBURBAN WATER
FEBRUARY 2020

MONTH					FEBRUARY 2020	YEAR-TO-DATE					FULL YEAR				
Actual	Forecast	Prior Yr	FC Var	PY Var	INCOME STATEMENT	Actual	Forecast	Prior Yr	FC Var	PY Var	Forecast	Budget	Prior Yr	Bud Var	PY Var
					Operating Revenues										
753,944	762,568	691,296	(8,624)	62,648	User Charges	1,626,697	1,628,136	1,529,512	(1,439)	97,185	10,582,032	10,582,010	9,893,594	22	688,438
31,652	51,708	28,896	(20,056)	2,756	Connection & System Charges	46,903	78,416	43,691	(31,513)	3,212	776,496	776,500	956,817	(4)	(180,321)
785,596	814,276	720,191	(28,680)	65,405	Total Operating Revenues	1,673,600	1,706,552	1,573,203	(32,952)	100,397	11,358,528	11,358,510	10,850,411	18	508,117
					Operating Expenses										
110,871	125,519	117,818	14,648	6,947	Personnel Costs	270,562	286,038	244,439	15,476	(26,123)	2,106,228	2,106,222	1,511,237	(6)	(594,991)
82,818	84,486	62,171	1,668	(20,647)	General and Administrative	119,163	123,972	135,965	4,809	16,802	1,193,832	1,193,837	919,226	5	(274,606)
28,693	29,712	36,707	1,019	8,014	Utilities	59,576	61,424	70,667	1,848	11,091	596,544	596,540	488,568	(4)	(107,976)
18,995	27,917	20,916	8,922	1,921	Materials and Supplies	29,778	49,309	32,082	19,531	2,304	563,004	563,005	376,069	1	(186,935)
216,893	226,595	213,690	9,702	(3,203)	Miscellaneous Services	401,234	423,690	381,470	22,456	(19,764)	2,875,140	2,875,124	2,575,929	(16)	(299,211)
-	-	-	-	-	Treatment & Transportation	-	-	-	-	-	-	-	-	-	-
220,000	229,167	229,166	9,167	9,166	Depreciation and Amortization	440,000	449,334	458,332	9,334	18,332	2,750,004	2,750,000	2,749,992	(4)	(12)
701	283	(5,050)	(418)	(5,751)	Other Expenses	969	566	81	(403)	(888)	3,396	3,400	60,771	4	57,375
678,971	723,679	675,418	44,708	(3,553)	Total Operating Expenses	1,321,282	1,394,333	1,323,036	73,051	1,754	10,088,148	10,088,128	8,681,792	(20)	(1,406,356)
106,625	90,597	44,773	16,028	61,852	Net Operating Income	352,318	312,219	250,167	40,099	102,151	1,270,380	1,270,382	2,168,619	(2)	(898,239)
					Non-Operating Income (Expense)										
10,675	13,333	17,049	(2,658)	(6,374)	Interest Income	23,231	26,666	29,393	(3,435)	(6,162)	159,996	160,000	179,230	(4)	(19,234)
(127,680)	(125,732)	(130,427)	(1,948)	2,747	Interest Expense	(255,484)	(251,464)	(266,811)	(4,020)	11,327	(1,508,784)	(1,508,789)	(1,536,186)	5	27,402
13,281	-	-	13,281	13,281	Other Miscellaneous Income (Expenses)	7,378	-	-	7,378	7,378	-	-	-	-	-
(103,724)	(112,399)	(113,379)	8,675	9,655	Net Non-Operating Income (Expense)	(224,875)	(224,798)	(237,418)	(77)	12,543	(1,348,788)	(1,348,789)	(1,356,956)	1	8,168
2,901	(21,802)	(68,606)	24,703	71,507	Net Income Before Capital Contributions	127,443	87,421	12,749	40,022	114,694	(78,408)	(78,407)	811,663	(1)	(890,071)
-	-	-	-	-	Capital Contributions	-	-	-	-	-	-	-	-	-	-
2,901	(21,802)	(68,606)	24,703	71,507	NET INCOME	127,443	87,421	12,749	40,022	114,694	(78,408)	(78,407)	811,663	(1)	(890,071)

MONTH					FEBRUARY 2020	YEAR-TO-DATE					FULL YEAR				
Actual	Forecast	Prior Yr	FC Var	PY Var	CASH FLOW STATEMENT	Actual	Forecast	Prior Yr	FC Var	PY Var	Forecast	Budget	Prior Yr	Bud Var	PY Var
					Cash Flows From Operating Activities										
785,596	814,276	720,191	(28,680)	65,405	Operating Revenues	1,673,600	1,706,552	1,573,203	(32,952)	100,397	11,358,528	11,358,510	10,850,411	18	508,117
(458,971)	(494,512)	(446,252)	35,541	(12,719)	Operating Expenses (ex D&A)	(881,282)	(944,999)	(864,704)	63,717	(16,578)	(7,338,144)	(7,338,128)	(5,931,800)	(16)	(1,406,344)
(86,262)	(75,000)	58,393	(11,262)	(144,655)	Non-Cash Working Capital Changes	(731,894)	(725,000)	(581,405)	(6,894)	(150,489)	-	-	5,800,237	-	(5,800,237)
240,363	244,764	332,332	(4,401)	(91,969)	Net Cash Provided by (Used in) Operating Activities	60,424	36,553	127,094	23,871	(66,670)	4,020,384	4,020,382	10,718,848	2	(6,698,464)
					Cash Flows From Financing Activities										
-	-	-	-	-	Capital Contributions	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	Proceeds New Borrowing	-	-	-	-	-	5,119,500	5,119,500	-	-	5,119,500
(4,397)	(2,732)	(5,048)	(1,665)	651	Interest Payments	(8,852)	(7,464)	(16,054)	(1,388)	7,202	(1,508,784)	(1,508,789)	(1,475,406)	5	(33,378)
(30,620)	(30,731)	(29,969)	111	(651)	Principal Payments	(61,183)	(61,462)	(59,884)	279	(1,299)	(1,832,772)	(1,832,775)	(1,725,137)	3	(107,635)
(35,017)	(33,463)	(35,018)	(1,554)	1	Net Cash Provided by (Used in) Financing Activities	(70,035)	(68,926)	(75,938)	(1,109)	5,903	1,777,944	1,777,936	(3,200,543)	8	4,978,487
					Cash Flows from Capital and Related Activities										
13,281	-	-	13,281	13,281	Non-Operating Income (Expenses)	7,378	-	-	7,378	7,378	-	-	-	-	-
(315,003)	(317,217)	(117,214)	2,214	(197,789)	Capital Expenditures, net	(362,857)	(366,434)	(194,919)	3,577	(167,938)	(8,006,604)	(8,006,600)	(8,687,268)	(4)	680,664
(301,722)	(317,217)	(117,214)	15,495	(184,508)	Net Cash Provided By (Used In) Capital and Related Activities	(355,479)	(366,434)	(194,919)	10,955	(160,560)	(8,006,604)	(8,006,600)	(8,687,268)	(4)	680,664
					Cash Flows From Investing Activities										
245,000	245,000	869,250	-	(624,250)	Investments Converting To Cash	743,000	743,000	1,564,250	-	(821,250)	743,000	-	5,849,670	743,000	(5,106,670)
(743,000)	(743,000)	(449,413)	-	(293,587)	Purchased Invesments	(743,000)	(743,000)	(449,413)	-	(293,587)	(743,000)	-	(2,389,820)	(743,000)	1,646,820
10,675	13,333	17,049	(2,658)	(6,374)	Interest Income	23,231	26,666	29,393	(3,435)	(6,162)	159,996	160,000	179,230	(4)	(19,234)
(487,325)	(484,667)	436,886	(2,658)	(924,211)	Net Cash Provided By (Used In) Investing Activities	23,231	26,666	1,144,230	(3,435)	(1,120,999)	159,996	160,000	3,639,080	(4)	(3,479,084)
(583,701)	(590,583)	616,986	6,882	(1,200,687)	FUND NET CASH FLOWS	(341,859)	(372,141)	1,000,467	30,282	(1,342,326)	(2,048,280)	(2,048,282)	2,470,117	2	(4,518,397)
					DEBT SERVICE RATIO										
350,581	333,097	290,988	17,484	59,593	Total Cash Available For Debt Service	822,927	788,219	737,892	34,708	85,035	4,180,380	4,180,382	5,097,841	(2)	(917,461)
278,463	278,463	266,712	-	11,751	Debt Service	556,926	556,926	533,424	-	23,502	3,341,556	3,341,564	3,200,543	(8)	141,013
1.26	1.20	1.09	0.06	0.17	DSCR	1.48	1.42	1.38	0.06	0.09	1.25	1.25	1.59	0.00	(0.34)

LEHIGH COUNTY AUTHORITY
FINANCIAL STATEMENTS - SUBURBAN WATER
FEBRUARY 2020

FORECAST VARIANCES - MONTH

INCOME STATEMENT	Actual	Forecast	Variance	Comments
Operating Revenues				
User Charges	753,944	762,568	(8,624)	Lower fire service and lower penalties revenues
Connection & System Charges	31,652	51,708	(20,056)	Lower tapping fees & meter sales
Total Operating Revenues	785,596	814,276	(28,680)	Lower user charges and lower connection charges
Operating Expenses				
Salaries and Wages	110,871	125,519	14,648	Lower OT and lower benefits allocated in
General and Administrative	82,818	84,486	1,668	
Utilities	28,693	29,712	1,019	
Materials and Supplies	18,995	27,917	8,922	Lower supplies & equipment
Miscellaneous Services	216,893	226,595	9,702	Lower engineering & miscellaneous
Treatment & Transportation	-	-	-	
Depreciation and Amortization	220,000	229,167	9,167	Forecast was slightly higher than booking
Other Expenses	701	283	(418)	
Total Operating Expenses	678,971	723,679	44,708	Lower spending across the board
Net Operating Income	106,625	90,597	16,028	Lower operating expenses more than offset lower revenues
Non-Operating Income (Expenses)				
Interest Income	10,675	13,333	(2,658)	
Interest (Expense)	(127,680)	(125,732)	(1,948)	
Other Miscellaneous Income (Expenses)	13,281	-	13,281	Higher investment gains
Capital Contributions	-	-	-	
Total Non-Operating Income (Expenses)	(103,724)	(112,399)	8,675	Higher investment gains
NET INCOME	2,901	(21,802)	24,703	Higher non-operating income along with lower operating expenses more than offset lower operating revenues

FORECAST VARIANCES - MONTH

CASH FLOW STATEMENT	Actual	Forecast	Variance	Comments
Cash Flows From Operating Activities				
Operating Revenues	785,596	814,276	(28,680)	
Operating Expenses (ex D&A)	(458,971)	(494,512)	35,541	
Non-Cash Working Capital Changes	(86,262)	(75,000)	(11,262)	More unfavorable working capital movement
Net Cash Provided by (Used in) Operating Activities	240,363	244,764	(4,401)	Slightly off to forecast with lower operating expenses more than offsetting lower revenues that was negatively impacted by unfavorable working capital movements
Cash Flows From Financing Activities				
Capital Contributions	-	-	-	
Proceeds New Borrowing	-	-	-	
Interest Payments	(4,397)	(2,732)	(1,665)	
Principal Payments	(30,620)	(30,731)	111	
Net Cash Provided by (Used in) Financing Activities	(35,017)	(33,463)	(1,554)	
Cash Flows from Capital and Related Activities				
Capital Expenditures, Net	(315,003)	(317,217)	2,214	Lower capex
Non-Operating Income (Expenses)	13,281	-	13,281	Higher investment gains
Net Cash Provided By (Used In) Capital and Related Activities	(301,722)	(317,217)	15,495	
Cash Flows From Investing Activities				
Investments Converting To Cash	245,000	245,000	-	
Purchased Invesments	(743,000)	(743,000)	-	
Interest Income	10,675	13,333	(2,658)	
Net Cash Provided By (Used In) Investing Activities	(487,325)	(484,667)	(2,658)	
FUND NET CASH FLOWS	(583,701)	(590,583)	6,882	Lower cash from operations, higher investment gains, and lower interest income

Lehigh County Authority

System Operations Review - February 2020

Presented: March 23, 2020

Critical Activities	System	Description	Feb-20	2020 Totals	2019 Totals	Permit
			Daily Avg (MGD)	Daily Avg (MGD)	Daily Avg (MGD)	Daily Max (MGD)
Water Production	Allentown	Total	20.30	20.71	21.51	39.0
		Schantz Spring	7.73	7.63	7.77	9.0
		Crystal Spring	3.92	3.92	3.88	4.0
		Little Lehigh Creek	8.53	9.10	9.85	30.0
		Lehigh River	0.11	0.06	0.01	28.0
	Central Lehigh	Total	9.39	9.20	9.75	19.04 MGD Avg
		Feed from Allentown	6.72	6.73	6.93	7.0 MGD Avg 10.5 MGD Max
		Well Production (CLD)	2.67	2.47	2.80	8.54 MGD Avg
		Sum of all (12) other Suburban Water Systems	0.15	0.15	0.17	1.71 Sum of all wells
Wastewater Treatment		Kline's Island	32.41	32.63	37.63	40.0
		Pretreatment Plant	4.85	4.87	5.88	5.75 (design capacity)
		Sum of all (5) other Suburban WW Systems	0.22	0.21	0.19	0.36

		Feb-20	2020 Totals	2019 Totals	2018 Totals
Precipitation Totals (inches)		2.97	5.5	60.66	66.96
Compliance Reports Submitted to Allentown		17	46	278	285
Notices of Violation (NOVs)	(Allentown + Suburban)	0	0	1	1
Sanitary Sewer Overflows (SSOs)/Bypasses	(Allentown + Suburban)	1	2	37	78
Main Breaks Repaired	Allentown	1	2	20	33
	Suburban	1	3	12	23
Customer Service Phone Inquiries	(Allentown + Suburban)	1,520	3,532	22,992	26,440
Water Shutoffs for Non-Payment	(Allentown + Suburban)	121	271	1,956	1,838
Injury Accidents	(Allentown + Suburban)	1	3	10	14
Emergency Declarations	Allentown	(1)@ $119,972	(1)@ $119,972	(2)@ $152,053	(5) @ $76,469
	Suburban	0	$0	(1) @ $19,335	(1) @ $21,197

Significant Repairs/Upgrades: COA Water Plant and D/C security systems received new cameras and recording equipment to replace the original 15 year old gear. LCA has been asked by police for recordings numerous times over the years.

Description of NOVs and/or SSOs: There were zero (0) NOVs for LCA during February, 2020. On 2/21/2020, Air Release Valve #3 on the Park Pump Station Force Main malfunctioned, producing an SSO at Lehigh Parkway and Hoe Streets in Allentown. The air valves are scheduled for annual maintenance, which last happened in 2018.

Other Highlights: On 3/2/2020, Jerry Charvala was hired as the new Suburban Operations Manager. Jerry brings with him 25 years of experience at South Whitehall Township. During his time there, he started as a Maintenance Specialist, and then moved progressively to an Electrician/Telemetering Technician, Utilities Group Leader, and finally Assistant Public Works Manager. LCA is very excited about this new hire because highly experienced water and sewer personnel are hard to come by. Jerry's background fits very well with some of the current needs that exist for Suburban Operations, namely electrical, telemetry, maintenance and SCADA.