

# LEHIGH COUNTY AUTHORITY

**YTD KPIs & PERFORMANCE TO FORECAST  
DECEMBER 2020**

## SUMMARY FIGURES

<u>DECEMBER 2020</u>	<u>MONTH</u>		
	<u>Actual</u>	<u>Forecast</u>	<u>FC Var</u>
<b><u>Income Statement</u></b>			
Suburban Water	(703,717)	(775,639)	71,922
Suburban Wastewater	(352,980)	(404,134)	51,154
City Division	1,895,083	1,848,064	47,019
Total LCA	<u>838,386</u>	<u>668,291</u>	<u>170,095</u>
<b><u>Cash Flow Statement</u></b>			
Suburban Water	(963,654)	(1,098,592)	134,938
Suburban Wastewater	1,519,021	1,486,001	33,020
City Division	(2,537,733)	(2,494,932)	(42,801)
Total LCA	<u>(1,982,366)</u>	<u>(2,107,523)</u>	<u>125,157</u>
<b><u>Debt Service Coverage Ratio</u></b>			
Suburban Water	(1.15)	(1.39)	0.24
Suburban Wastewater	0.82	(0.06)	0.87
City Division	3.99	3.94	0.05

## SUMMARY FIGURES

<b>DECEMBER 2020</b>	<b>YEAR-TO-DATE</b>		
	<b>Actual</b>	<b>Forecast</b>	<b>FC Var</b>
<b>Income Statement</b>			
Suburban Water	845,914	681,796	164,118
Suburban Wastewater	3,905,892	3,763,307	142,585
City Division	(3,868,571)	(4,008,810)	140,239
Total LCA	883,235	436,293	446,942
<b>Cash Flow Statement</b>			
Suburban Water	(3,807,539)	(3,998,351)	190,812
Suburban Wastewater	480,210	313,039	167,171
City Division	1,415,876	1,287,120	128,756
Total LCA	(1,911,453)	(2,398,192)	486,739
<b>Debt Service Coverage Ratio</b>			
Suburban Water	1.28	1.24	0.04
Suburban Wastewater	12.32	12.16	0.16
City Division	1.63	1.62	0.01

# YTD Major Factors – Suburban Water

## NET INCOME

- Profit
- Higher than forecast
  - Higher operating revenues
  - Lower operating expenses
  - Lower interest income

## CASH FLOWS

- Deficit
- Better than forecast
  - Higher cash from operations
  - Slightly lower capex

# YTD Major Factors – Suburban WW

## NET INCOME

- Profit
- Better than forecast
  - Higher operating revenues
  - Lower operating expenses
  - Higher investment income

## CASH FLOWS

- Surplus
- Better than forecast
  - Higher cash from operations
  - Higher capex

# YTD Major Factors – City Division

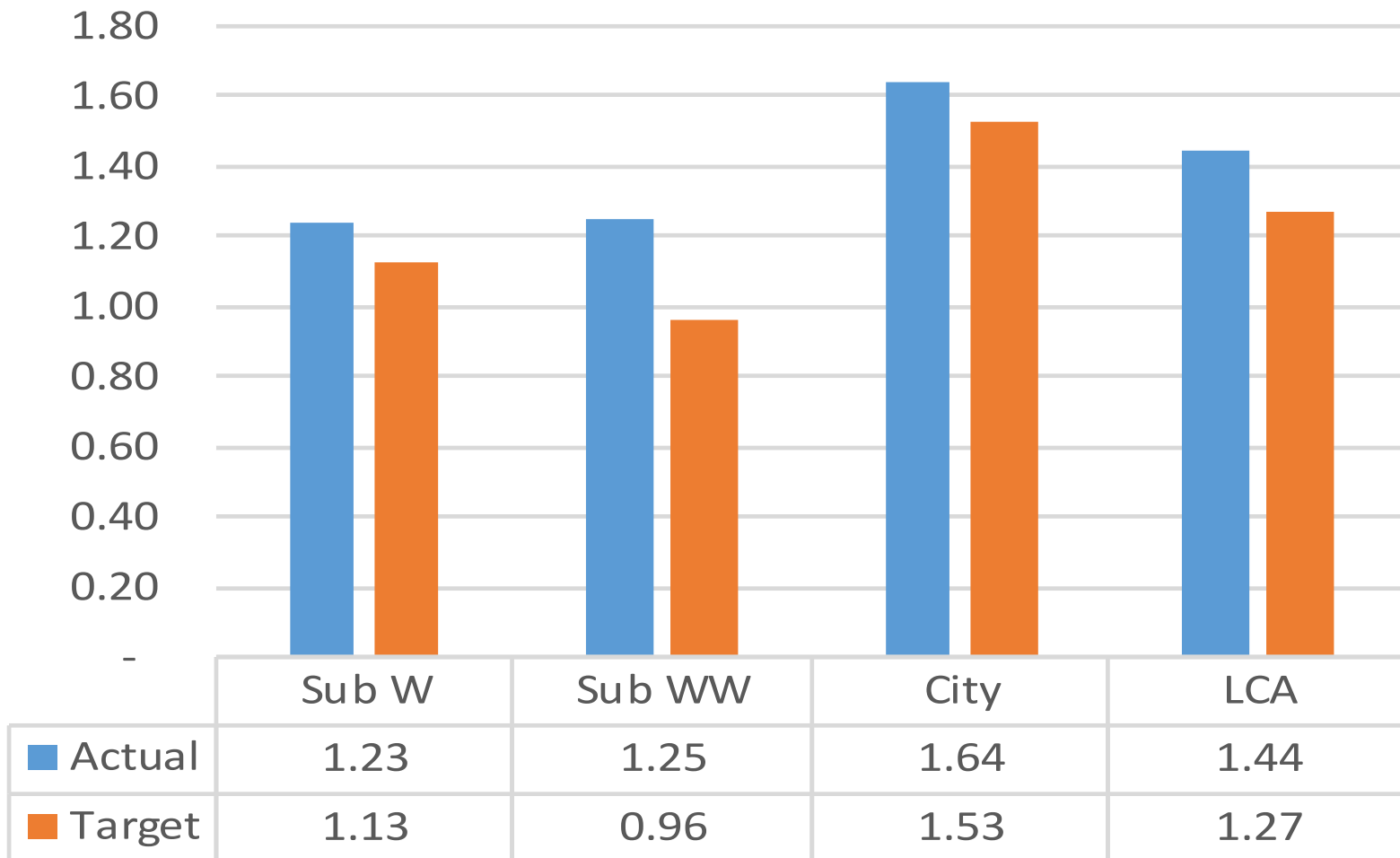
## NET INCOME

- Loss
- Favorable to FC
  - Higher operating revenues
  - Lower operating expenses
  - Lower non-operating revenues

## CASH FLOWS

- Surplus
- Favorable to forecast
  - Higher cash from operations
  - Higher capex

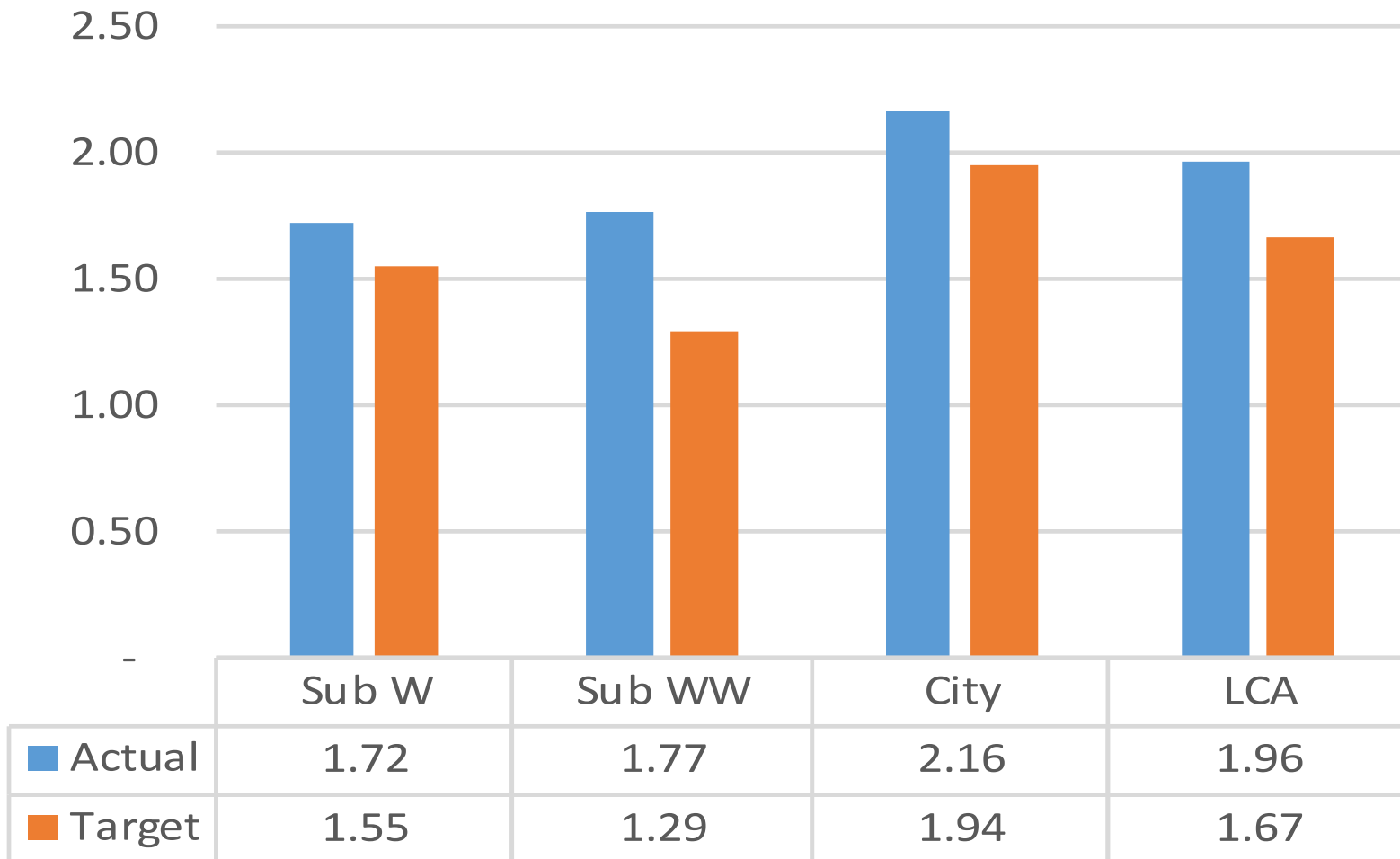
## YTD Operating Ratio



Measures the profitability of the system. It shows whether the revenues are sufficient to cover the Operating Expenses including Depreciation

FORMULA: Operating Revenues / Operating Expenses (including Depreciation)

## YTD Cash Based Operating Ratio

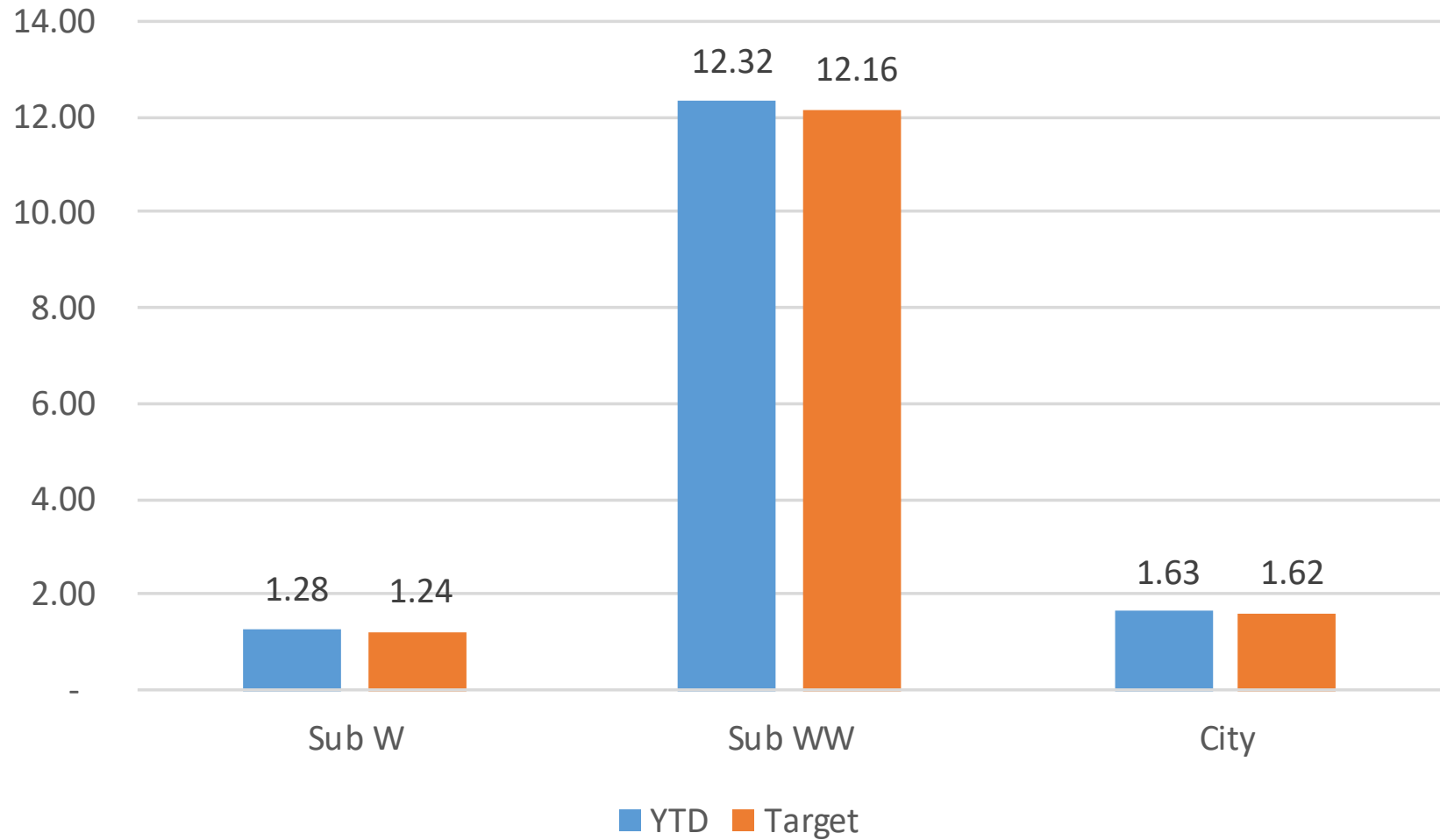


This measures whether the revenues are sufficient to cover the Operating Expenses excluding Depreciation

FORMULA: Operating Revenues / Operating Expenses (excluding Depreciation)

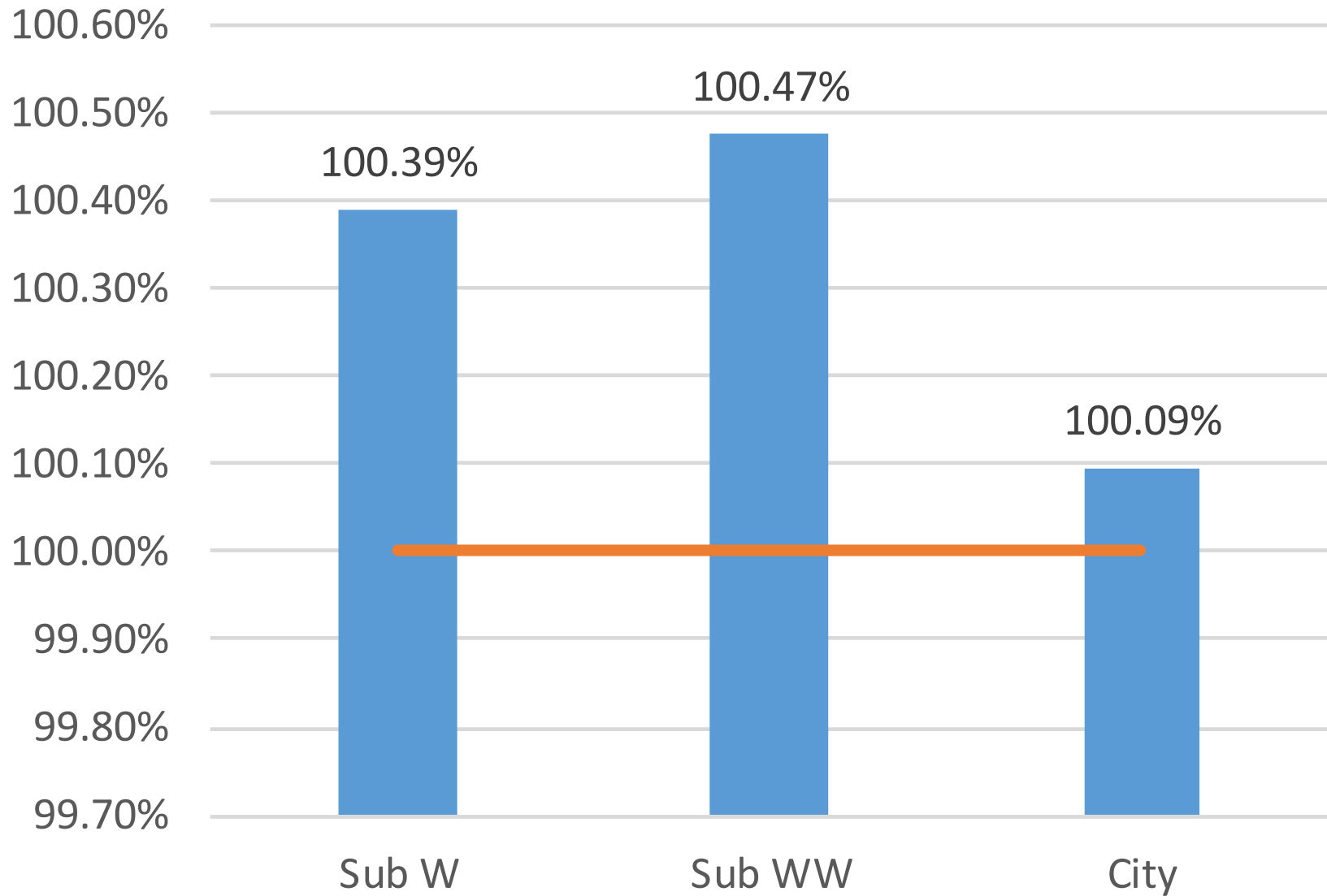


## YTD Debt Service Coverage Ratio

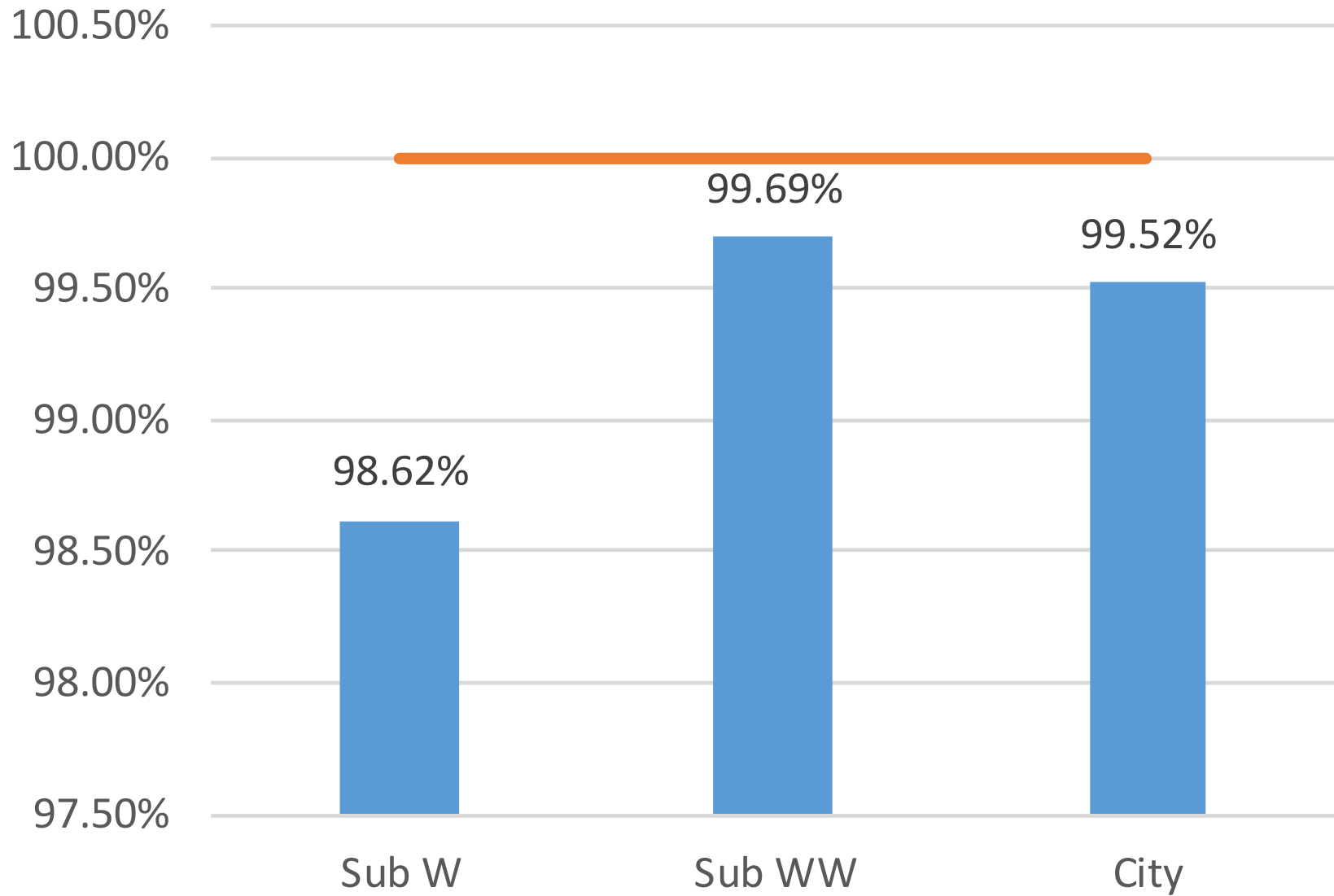


This measures the ability to pay debt service  
FORMULA:  $\text{Net Cash Before Debt Service} / \text{Debt Service}$

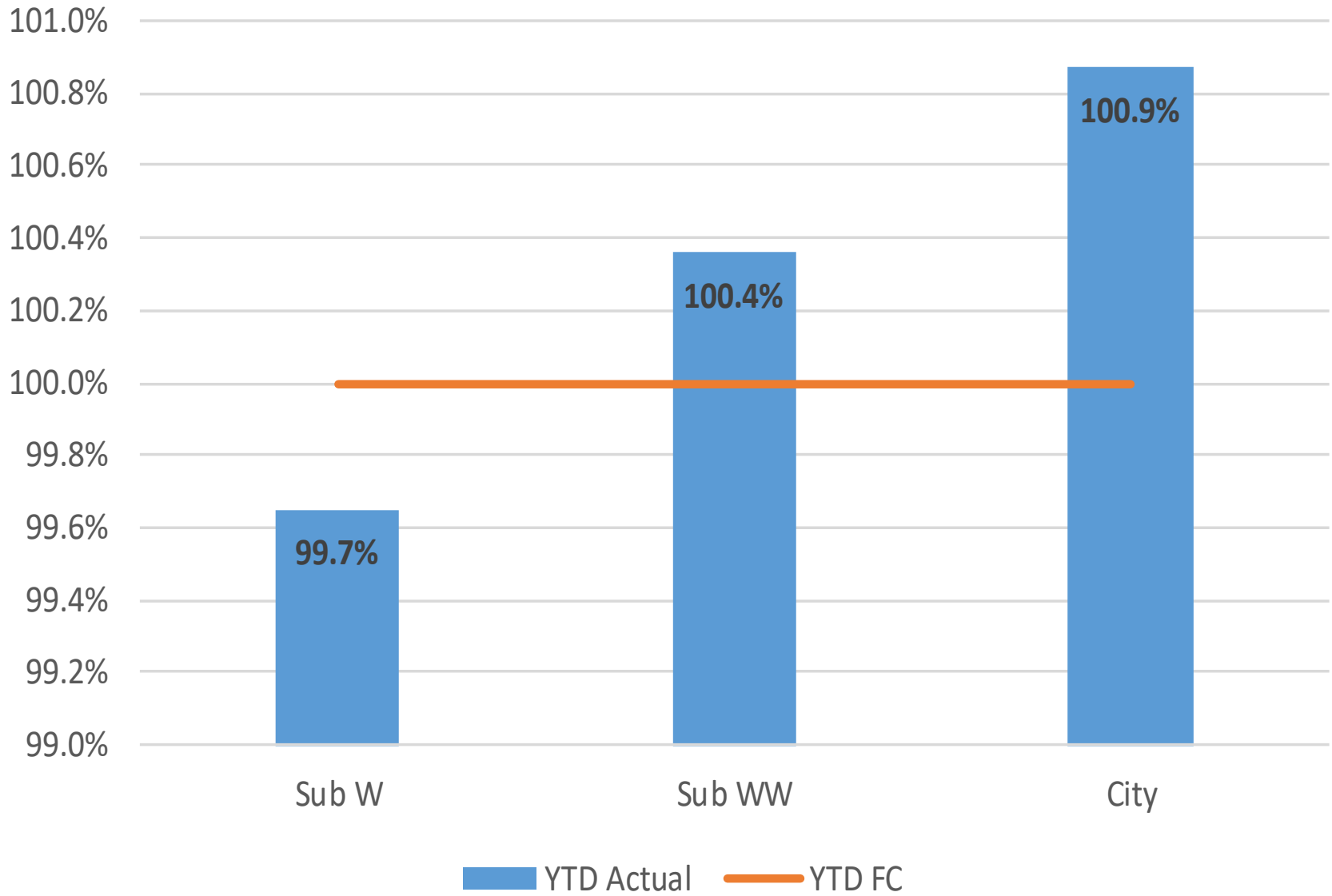
# YTD Operating Revenues to Forecast



# YTD Operating Expenses to Forecast

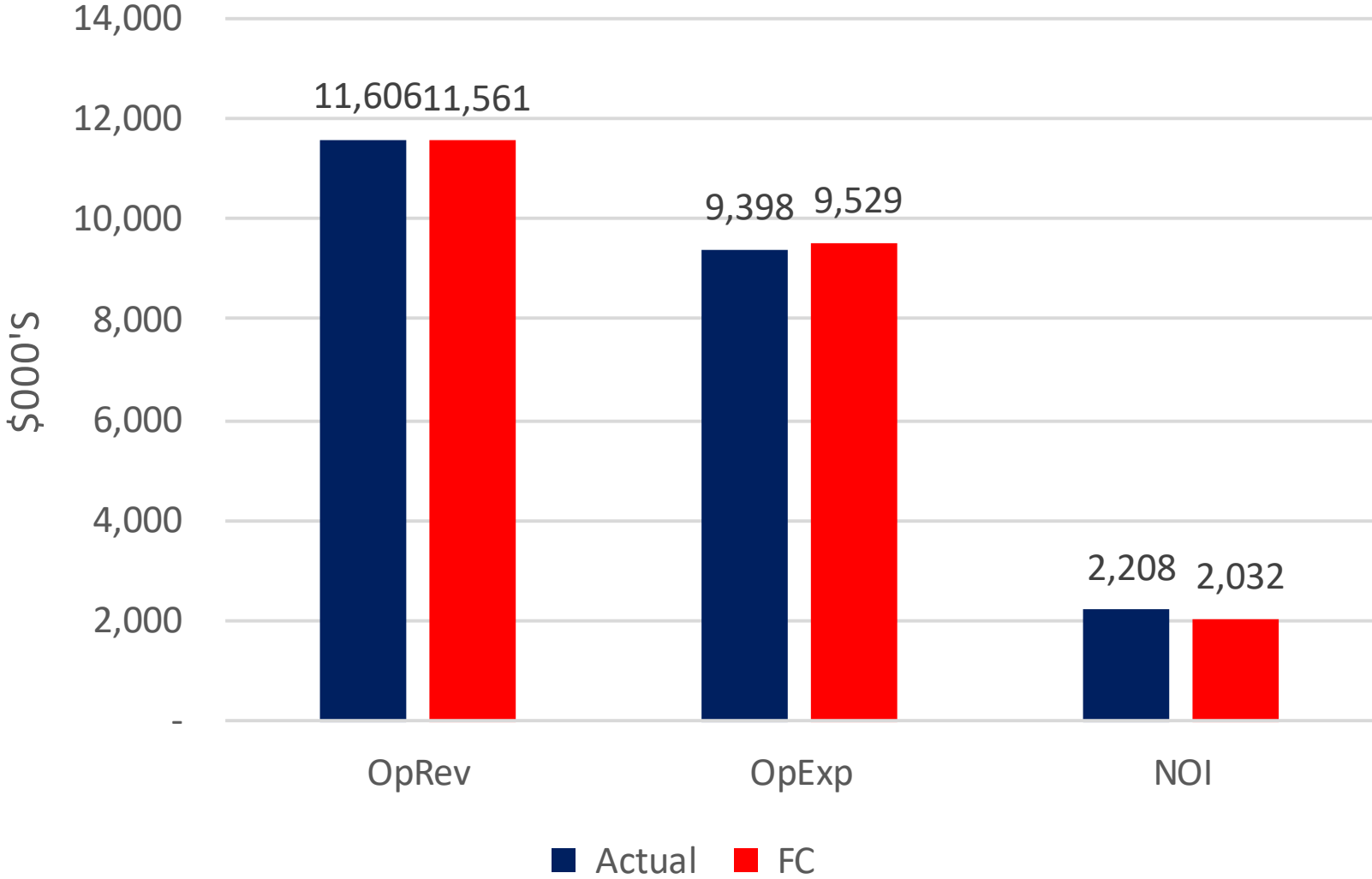


# YTD Capex to Forecast



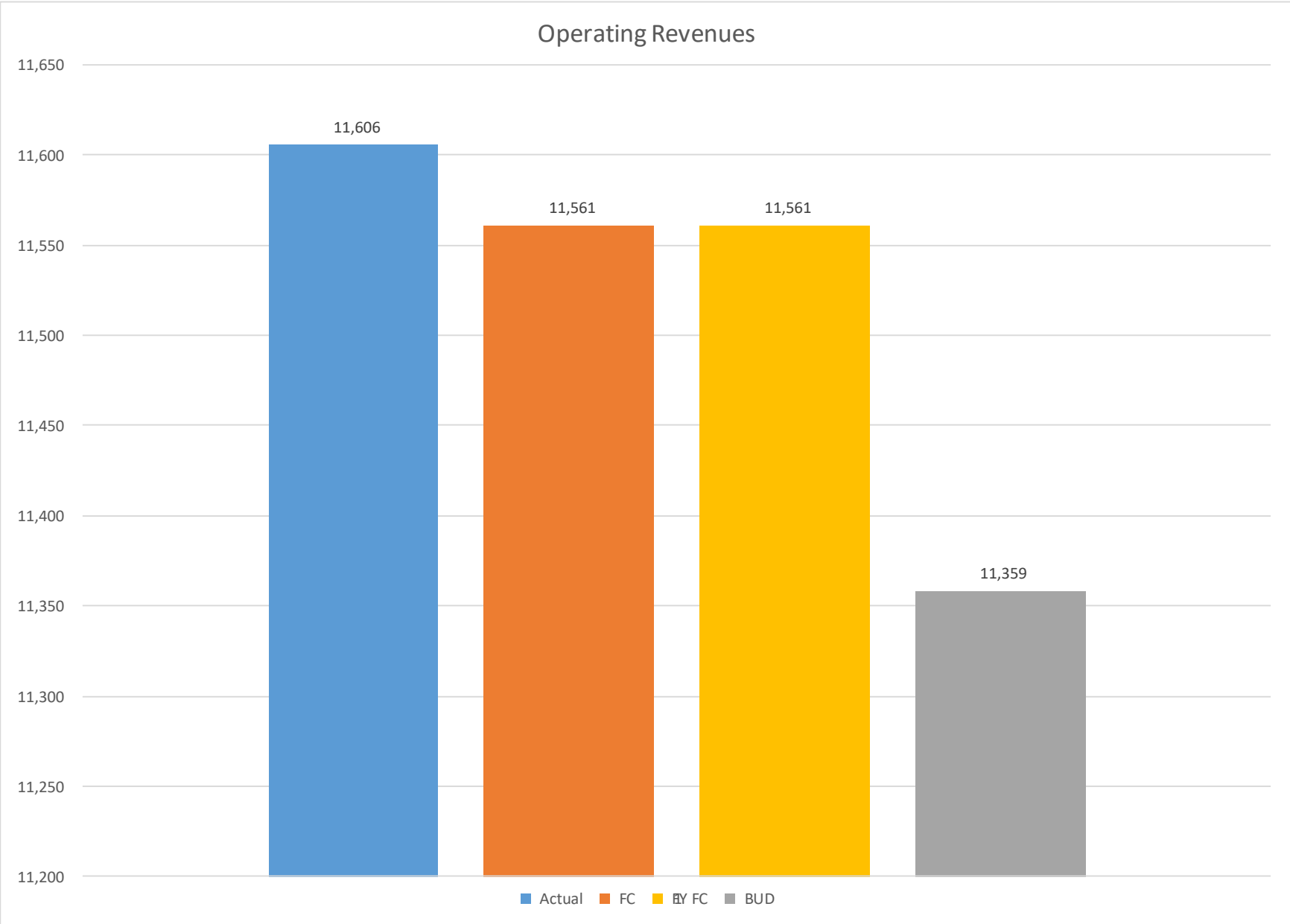
SUBURBAN WATER

# Operating Revenues & Expenses



# SUBURBAN WATER

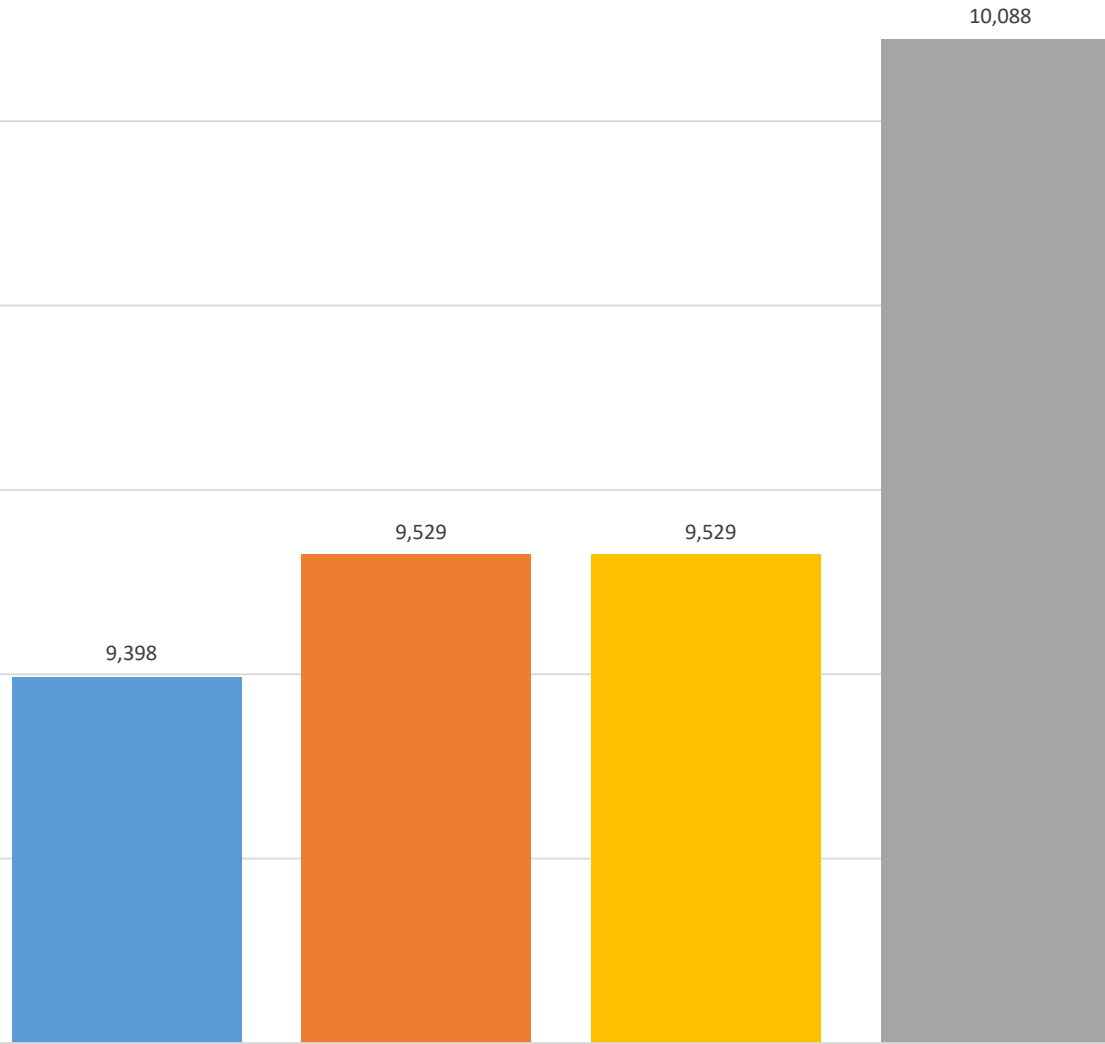
## Operating Revenues



# SUBURBAN WATER

## Operating Expenses

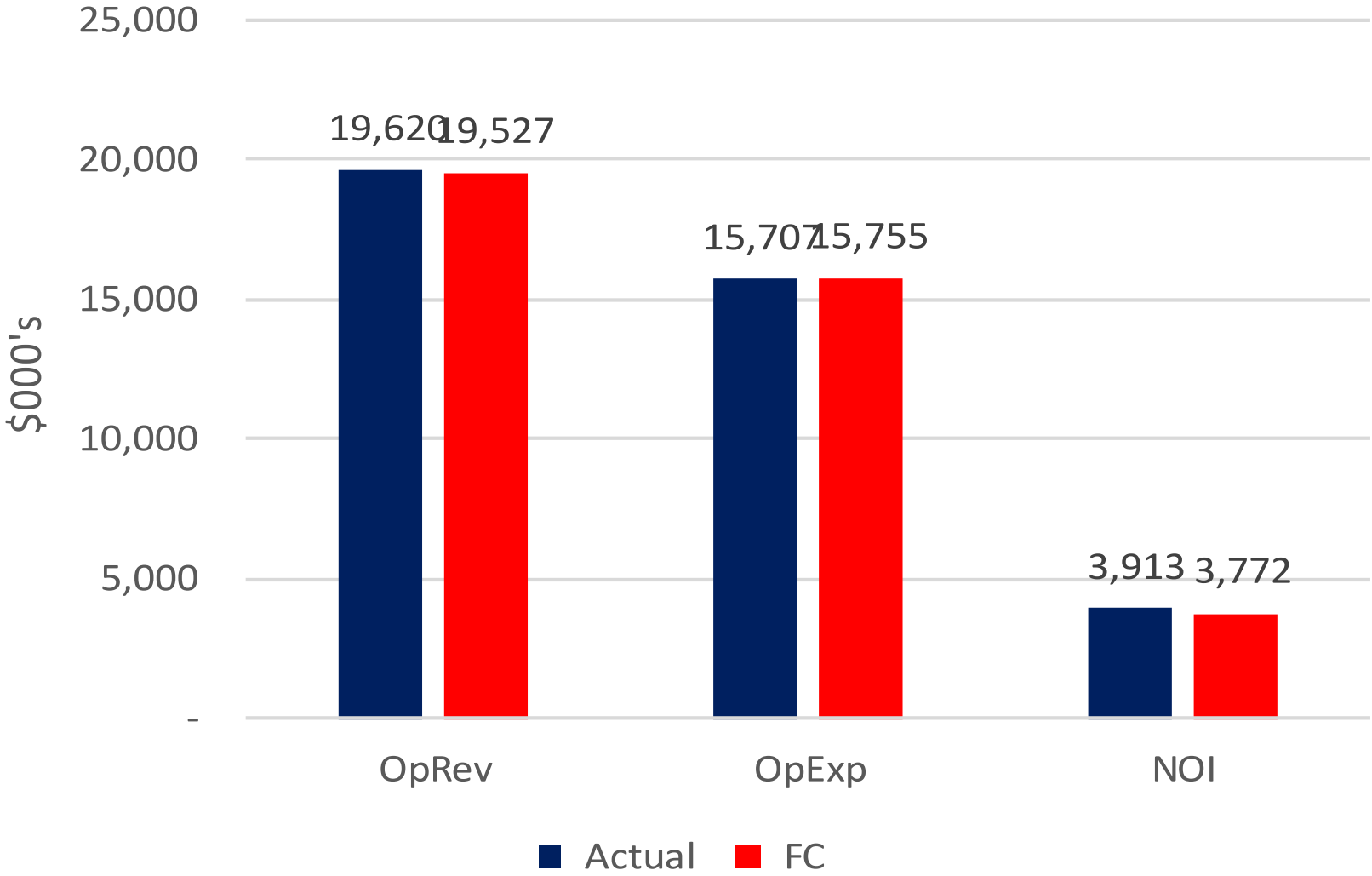
10,200  
10,000  
9,800  
9,600  
9,400  
9,200  
9,000



■ Actual ■ FC ■ FY FC ■ BUD

SUBURBAN WASTEWATER

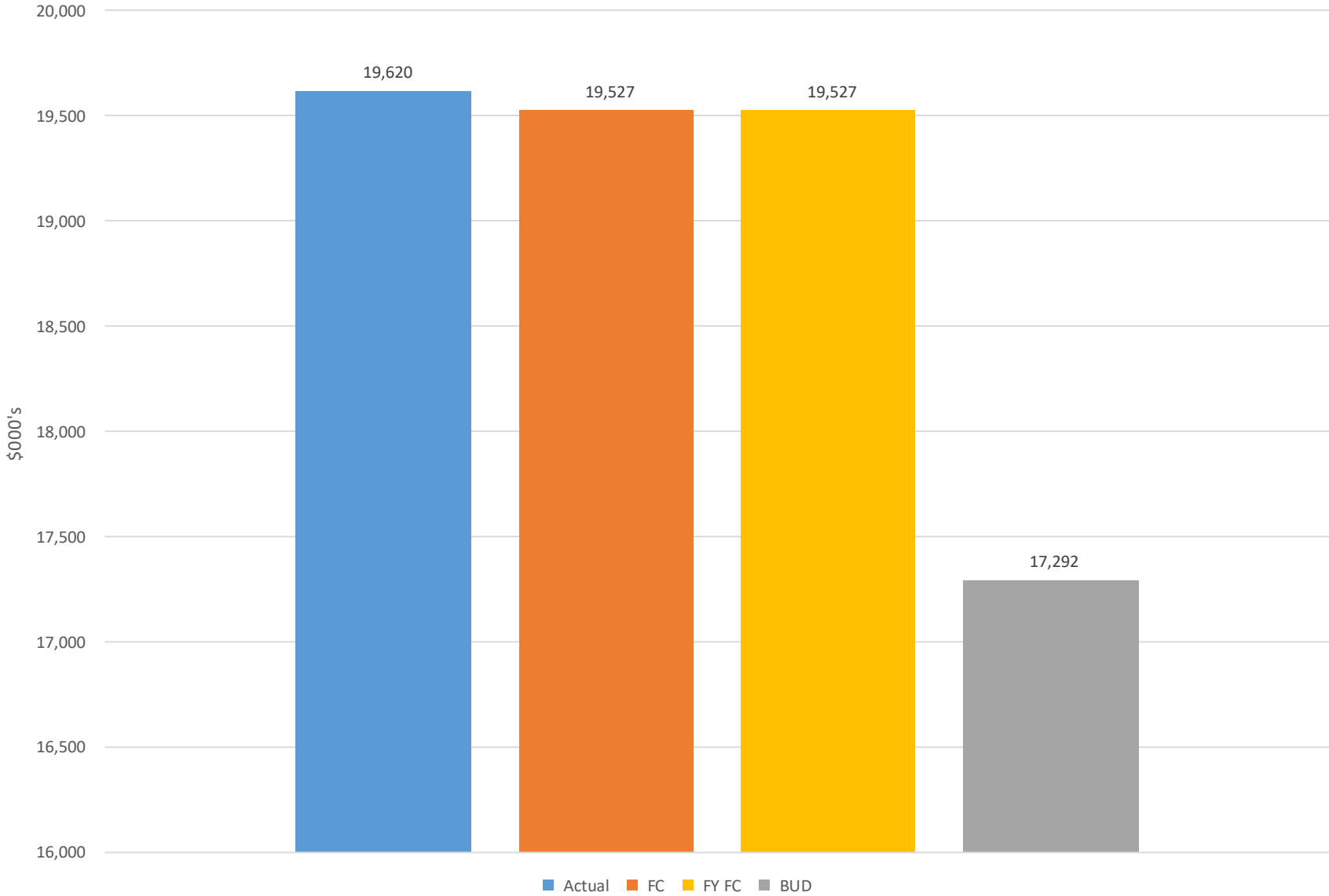
# Operating Revenues & Expenses





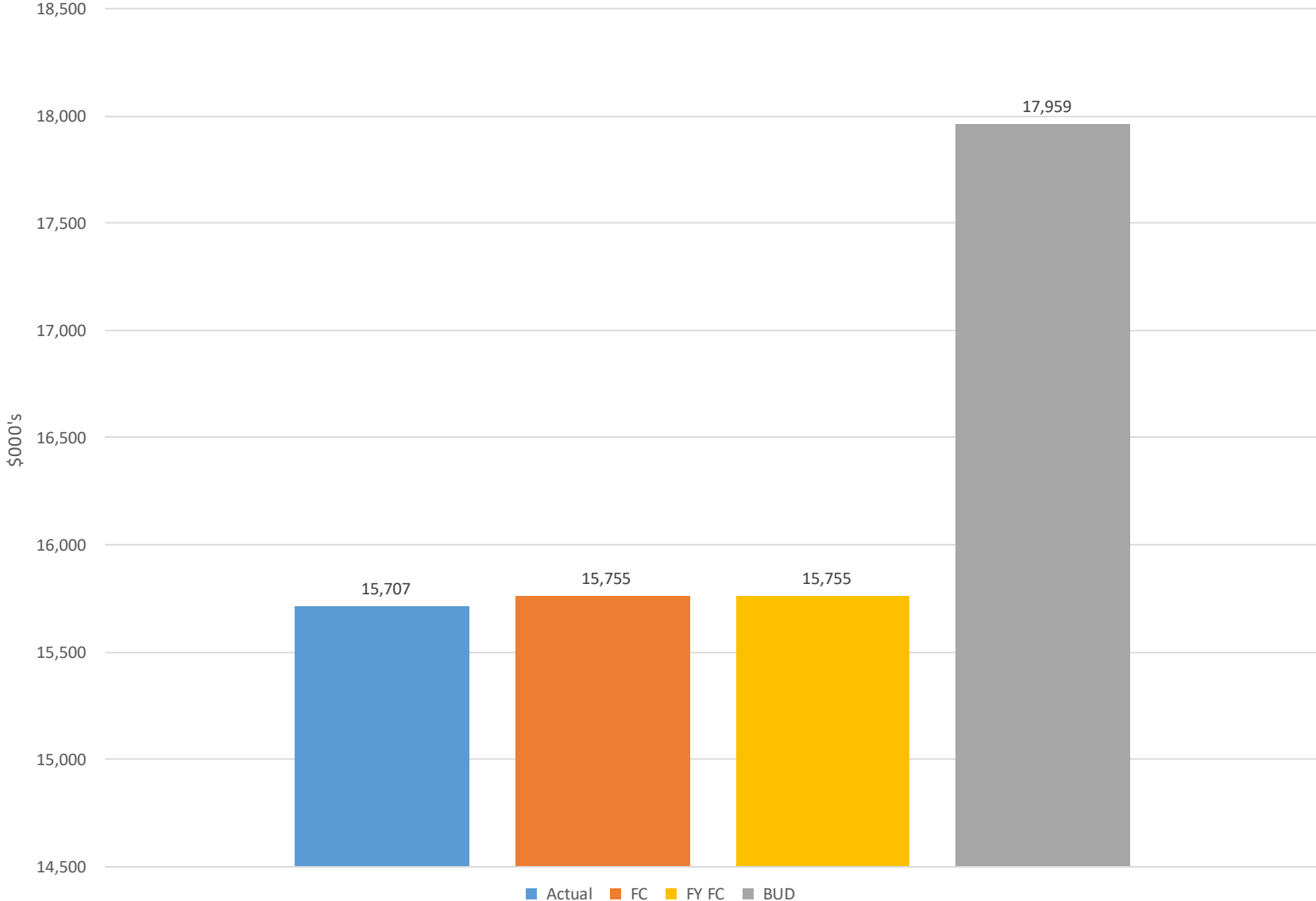
# SUBURBAN WASTEWATER

## Operating Revenue



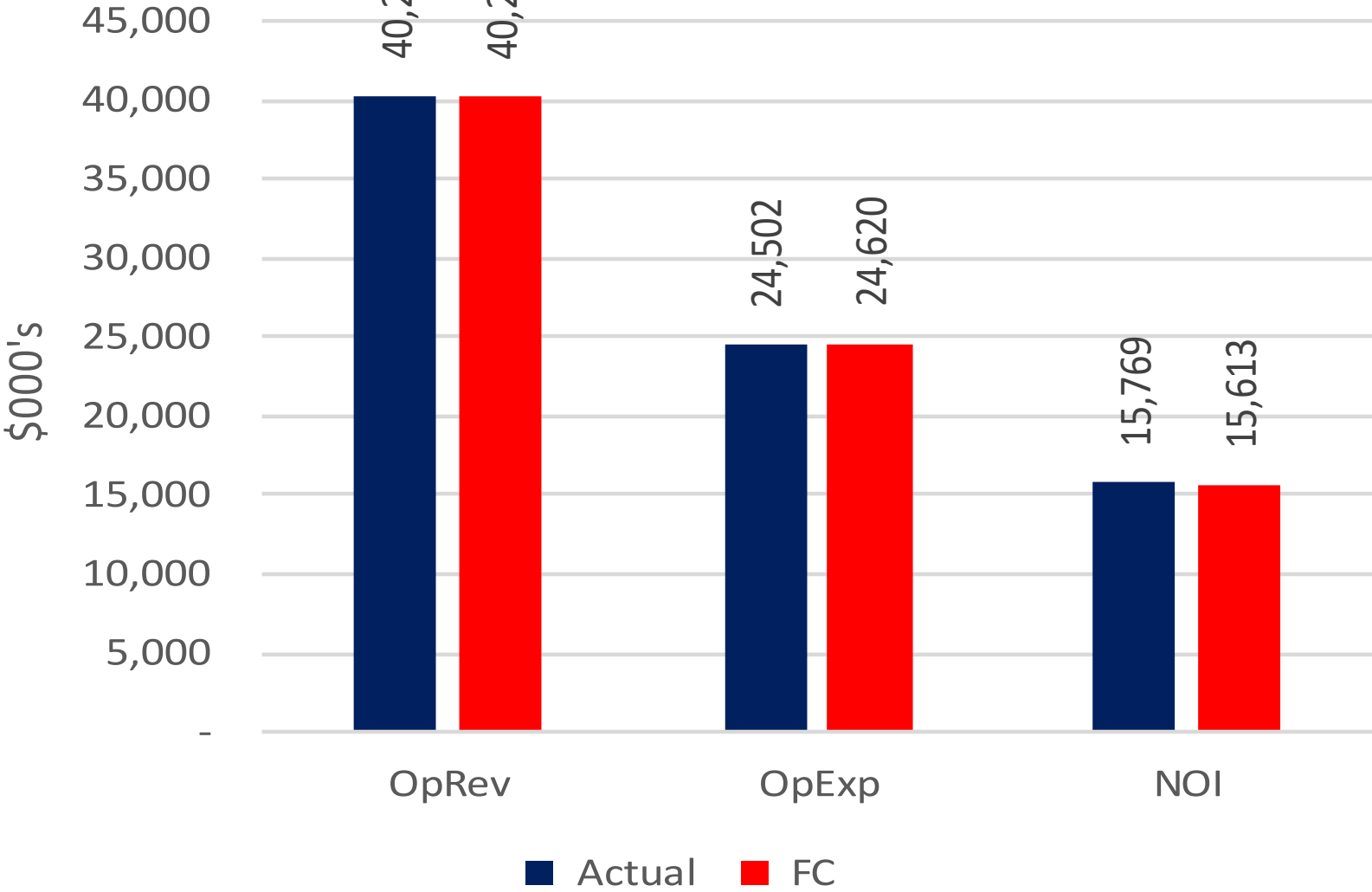
# SUBURBAN WASTEWATER

## Operating Expenses



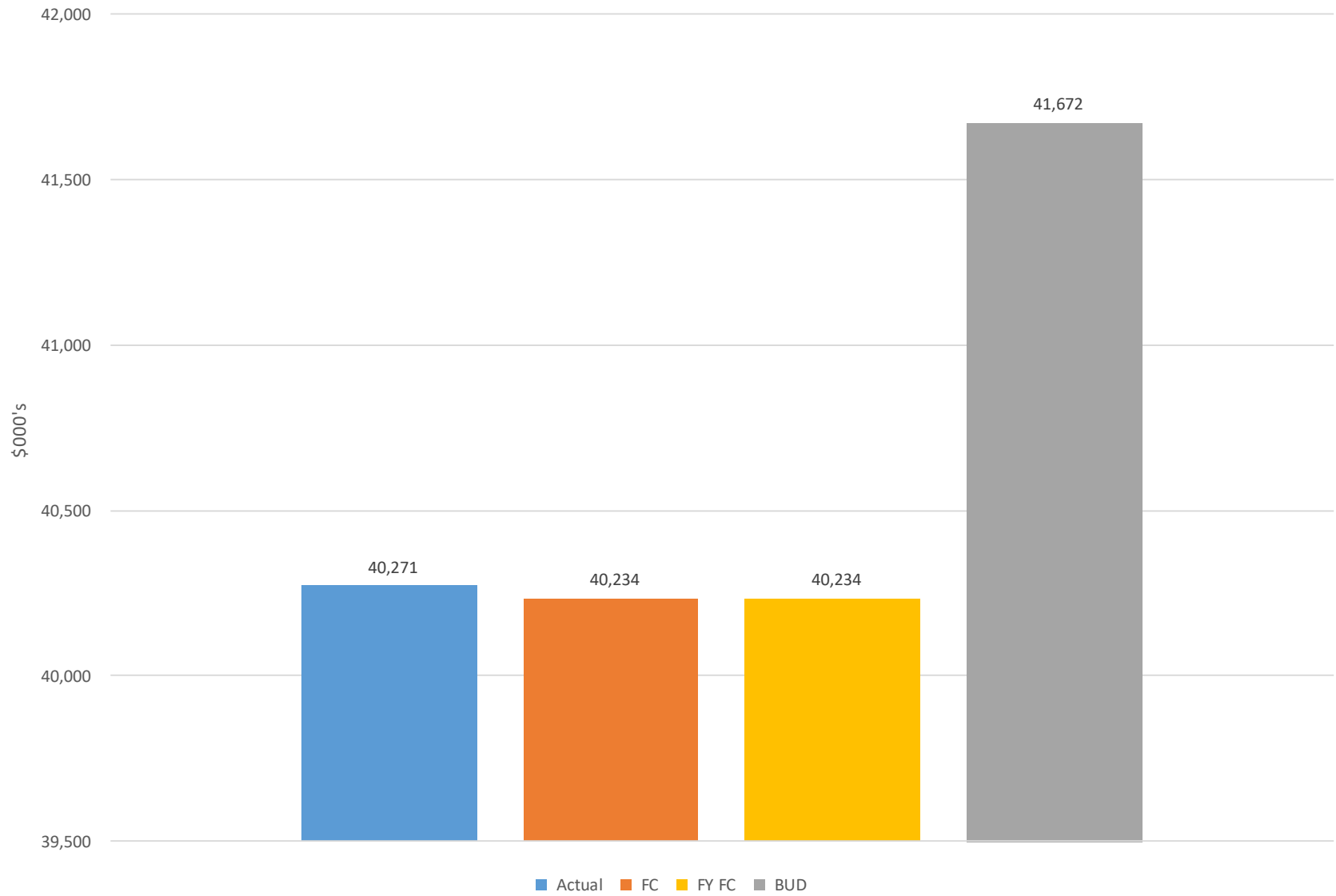
CITY DIVISION

# Operating Revenues & Expenses



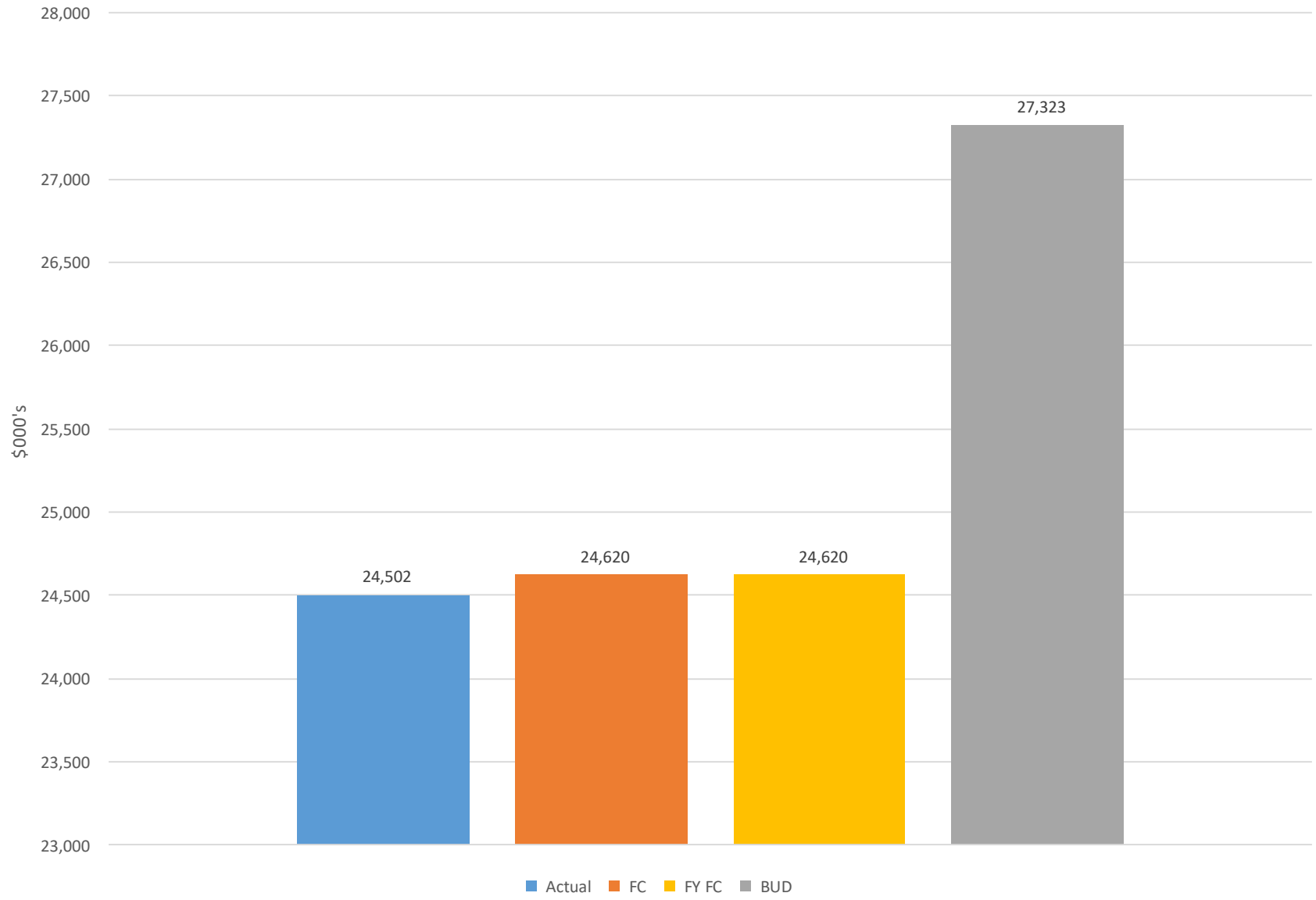
# CITY DIVISION

## Operating Revenues



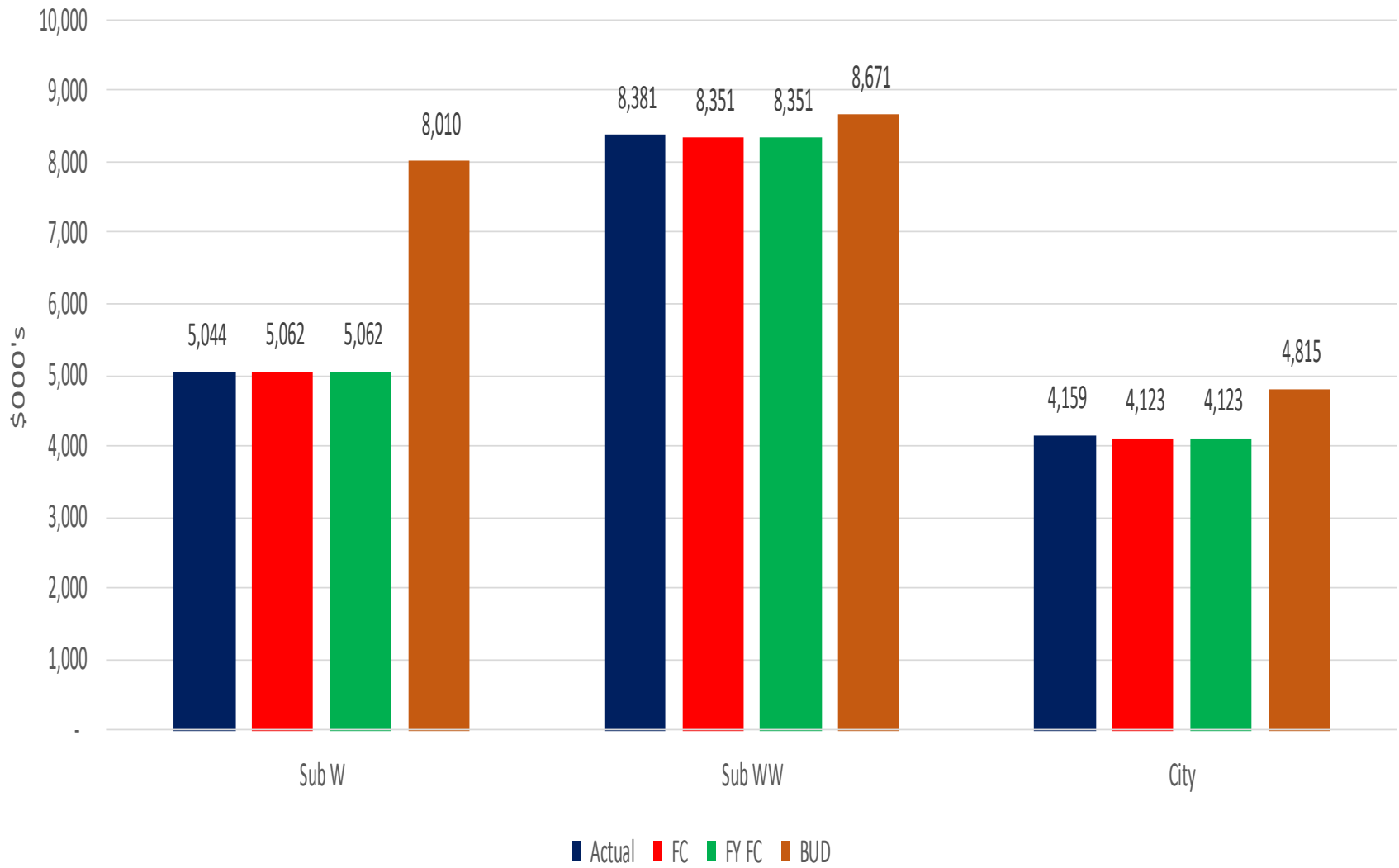
# CITY DIVISION

## Operating Expenses

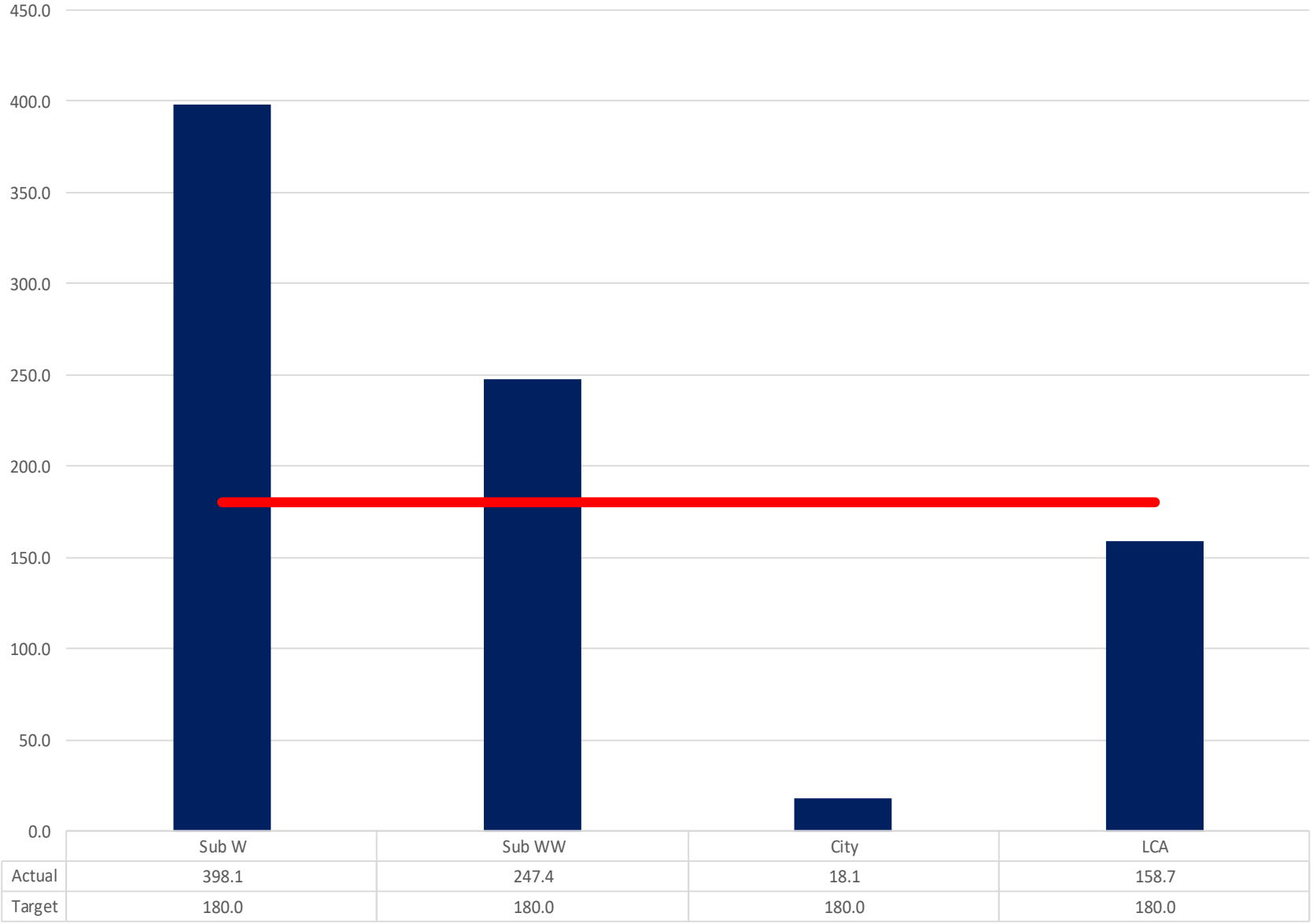


# CAPITAL SPENDING

Capex



# Operating Cash Days on Hand



Actual Target