

LEHIGH COUNTY AUTHORITY

- **YTD KPI's & PERFORMANCE TO FORECAST**
 - **MAY 2019**

LEHIGH COUNTY AUTHORITY
FINANCIAL STATEMENTS - SUMMARY
MAY 2019

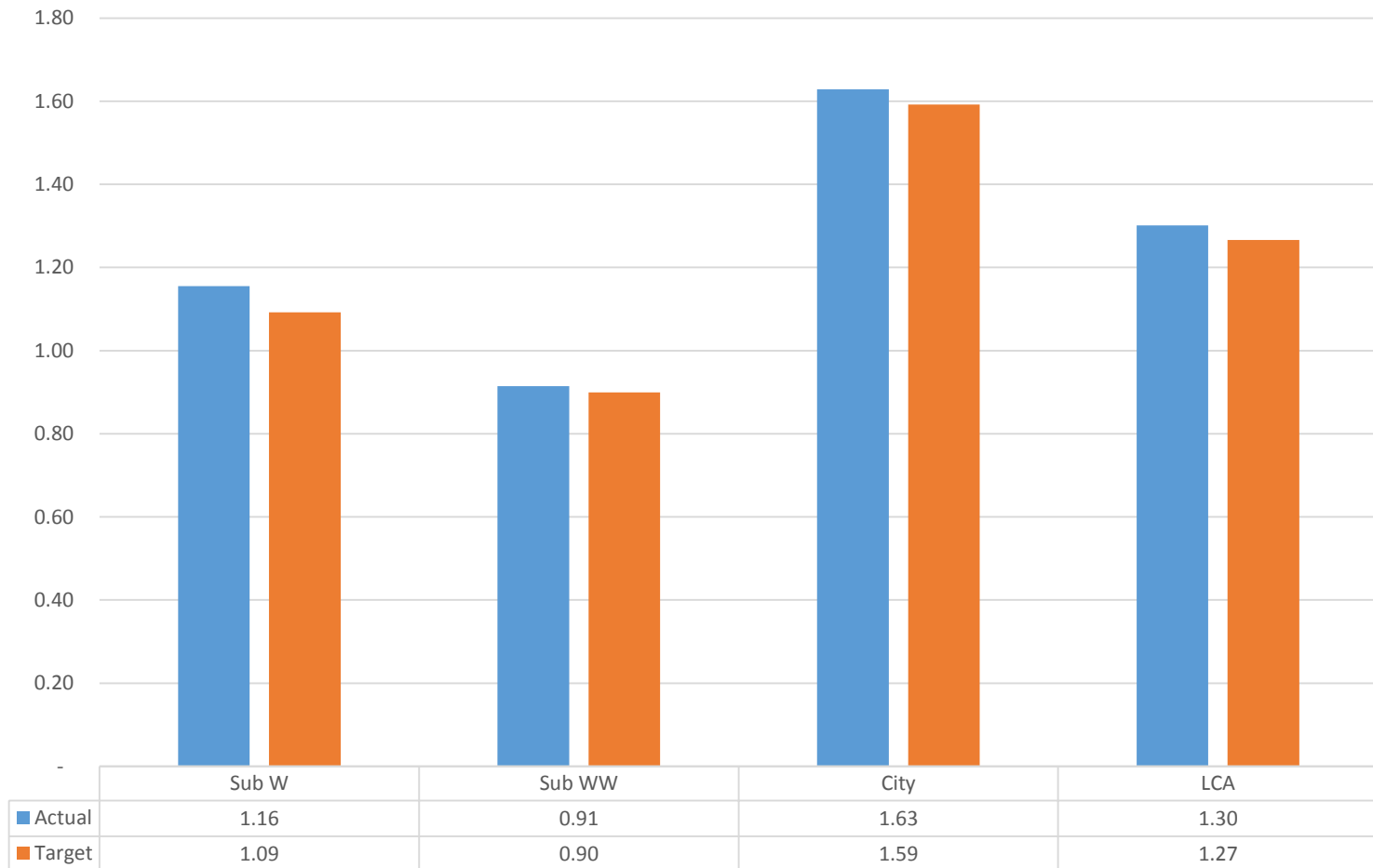
MONTH					YEAR-TO-DATE					FULL YEAR					
Actual	Forecast	Prior Year	FC Var	PY Var	MAY 2019	Actual	Forecast	Prior Year	FC Var	PY Var	Forecast	Budget	Prior Year	Bud Var	PY Var
Income Statement															
(15,486)	(29,534)	126,935	14,048	(142,421)	Suburban Water	370,519	316,979	58,637	53,540	311,882	263,459	236,452	1,813,064	27,007	(1,549,604)
(130,675)	(141,411)	271,073	10,736	(401,748)	Suburban Wastewater	135,098	92,247	1,534	42,851	133,564	(775,612)	(969,731)	(743,133)	194,119	(32,479)
(106,635)	(113,569)	(767,005)	6,934	660,370	City Division	(493,142)	(526,671)	(1,733,129)	33,529	1,239,987	(3,706,288)	(4,036,377)	(6,134,152)	330,089	2,427,864
(252,796)	(284,514)	(368,998)	31,718	116,202	Total LCA	12,475	(117,445)	(1,672,958)	129,920	1,685,433	(4,218,441)	(4,769,656)	(5,064,221)	551,215	845,781

Cash Flow Statement															
(23,258)	(36,056)	(607,974)	12,798	584,715	Suburban Water	2,183,057	2,268,863	1,237,651	(85,806)	945,406	(9,920)	(2,378,358)	(287,896)	2,368,438	277,977
(270,464)	(393,228)	111,504	122,764	(381,968)	Suburban Wastewater	(1,447,401)	(1,797,596)	2,001,649	350,195	(3,449,050)	(1,927,176)	(3,026,596)	2,533,964	1,099,420	(4,461,140)
1,007,472	593,431	1,119,368	414,041	(111,896)	City Division	6,258,281	5,859,894	5,420,442	398,387	837,839	2,500,591	2,127,423	8,179,138	373,168	(5,678,547)
713,750	164,147	622,898	549,603	90,852	Total LCA	6,993,937	6,331,161	8,659,742	662,776	(1,665,805)	563,495	(3,277,531)	10,425,206	3,841,026	(9,861,711)

Debt Service Coverage Ratio															
1.12	1.07	1.79	0.05	(0.68)	Suburban Water	1.62	1.57	1.81	0.05	(0.19)	1.41	1.40	1.39	0.01	0.02
4.89	4.55	12.58	0.34	(7.69)	Suburban Wastewater	7.75	7.51	7.61	0.24	0.14	5.89	5.52	5.75	0.37	0.14
1.46	1.45	1.15	0.00	0.30	City Division	1.47	1.47	1.85	-	(0.37)	1.39	1.37	1.65	0.03	(0.26)

MAJOR KPI's

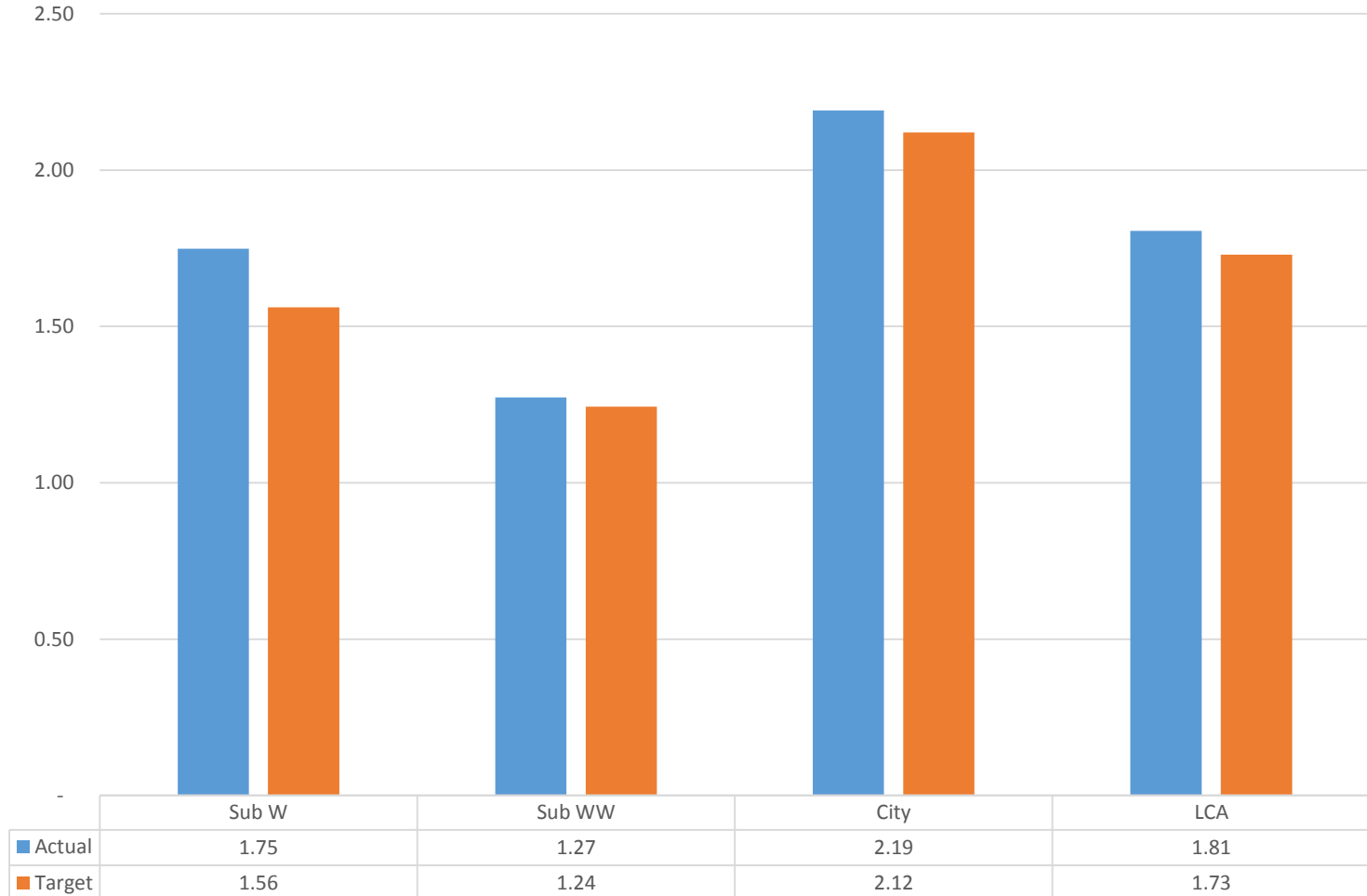
YTD Operating Ratio



Measures the profitability of the system. It shows whether the revenues are sufficient to cover the Operating Expenses including Depreciation
FORMULA: $\text{Operating Revenues} / \text{Operating Expenses (including Depreciation)}$

MAJOR KPI's

YTD Cash Based Operating Ratio

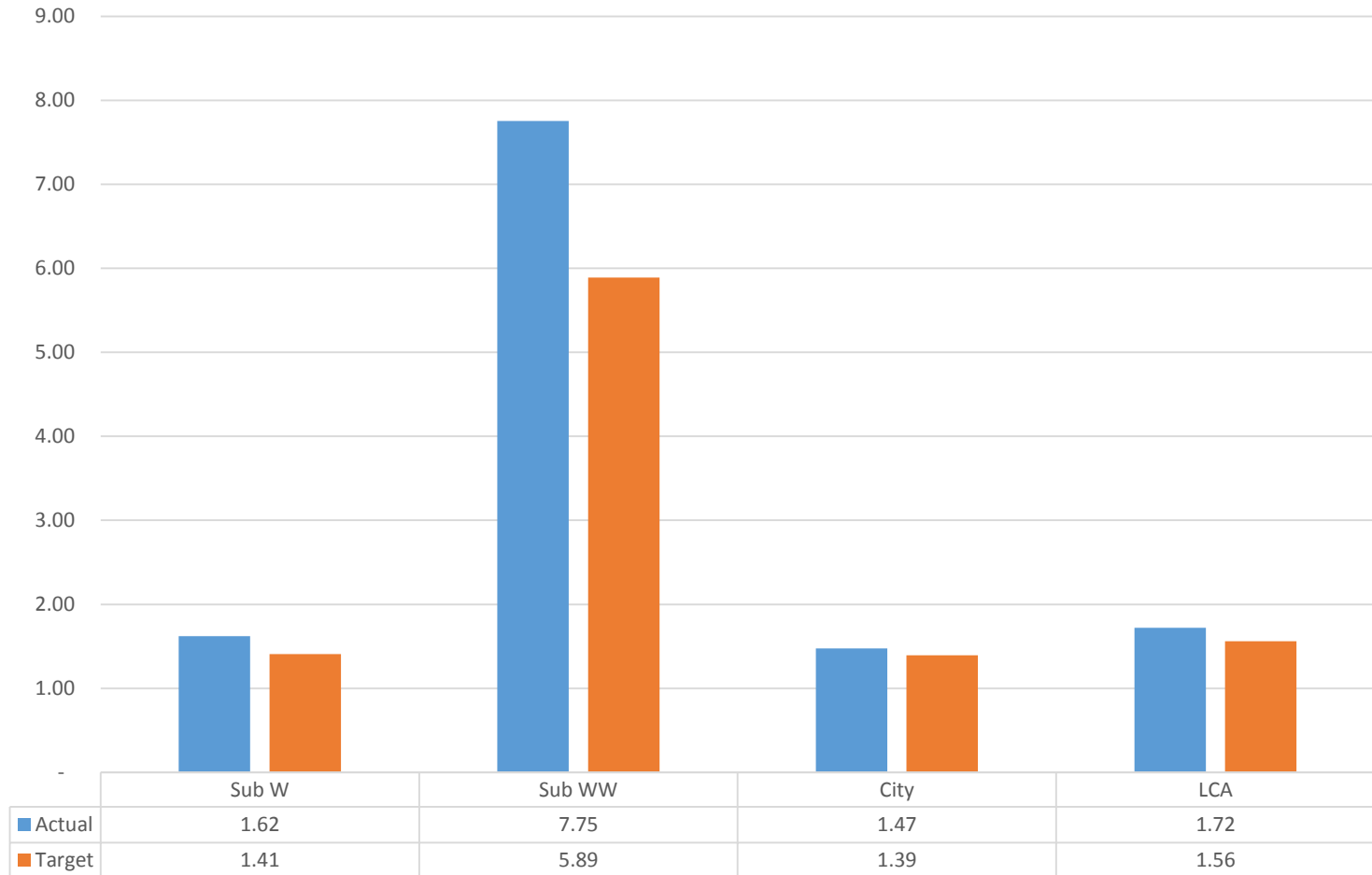


This measures whether the revenues are sufficient to cover the Operating Expenses excluding Depreciation

FORMULA: Operating Revenues / Operating Expenses (excluding Depreciation)

MAJOR KPI's

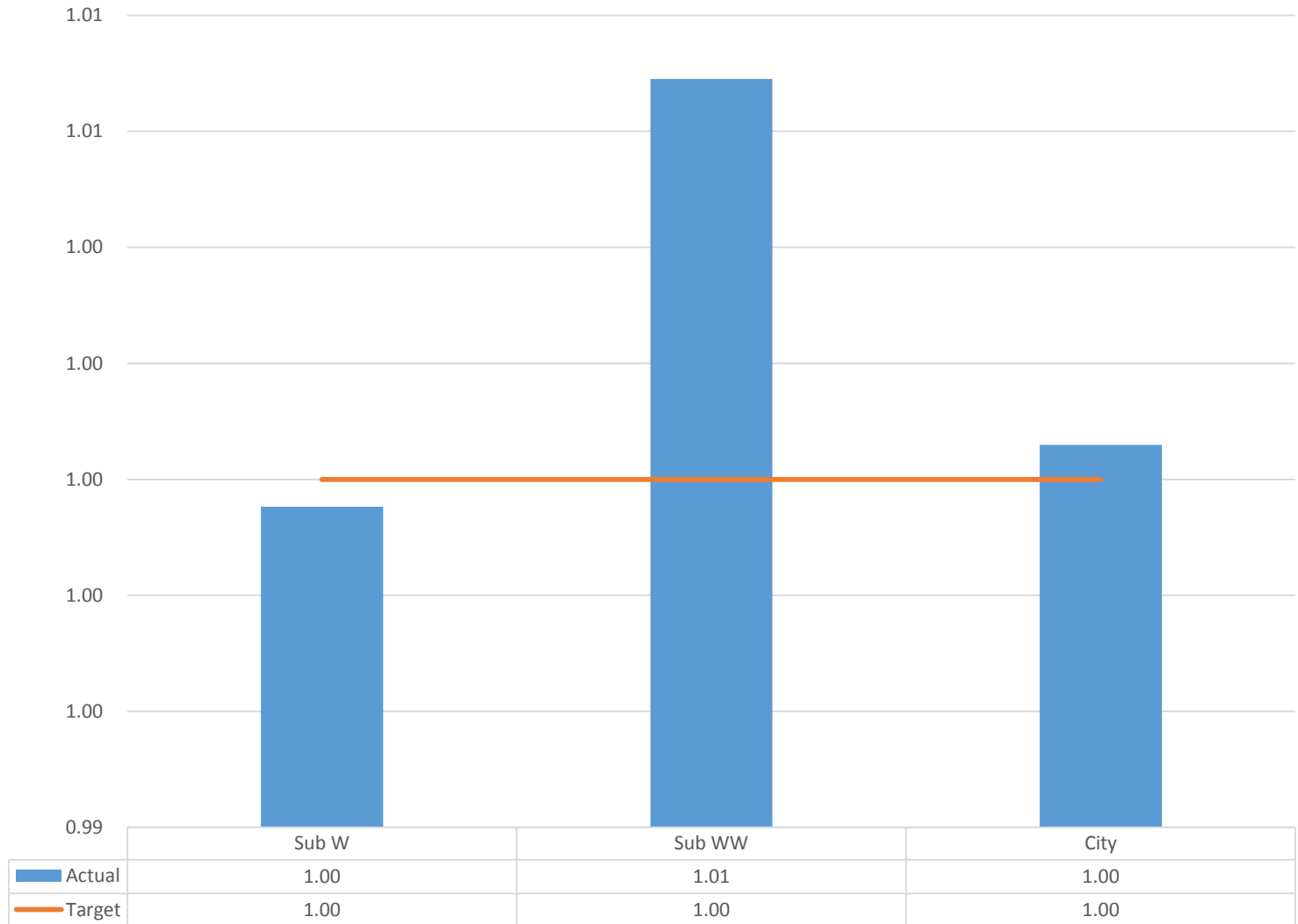
YTD DSCR



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

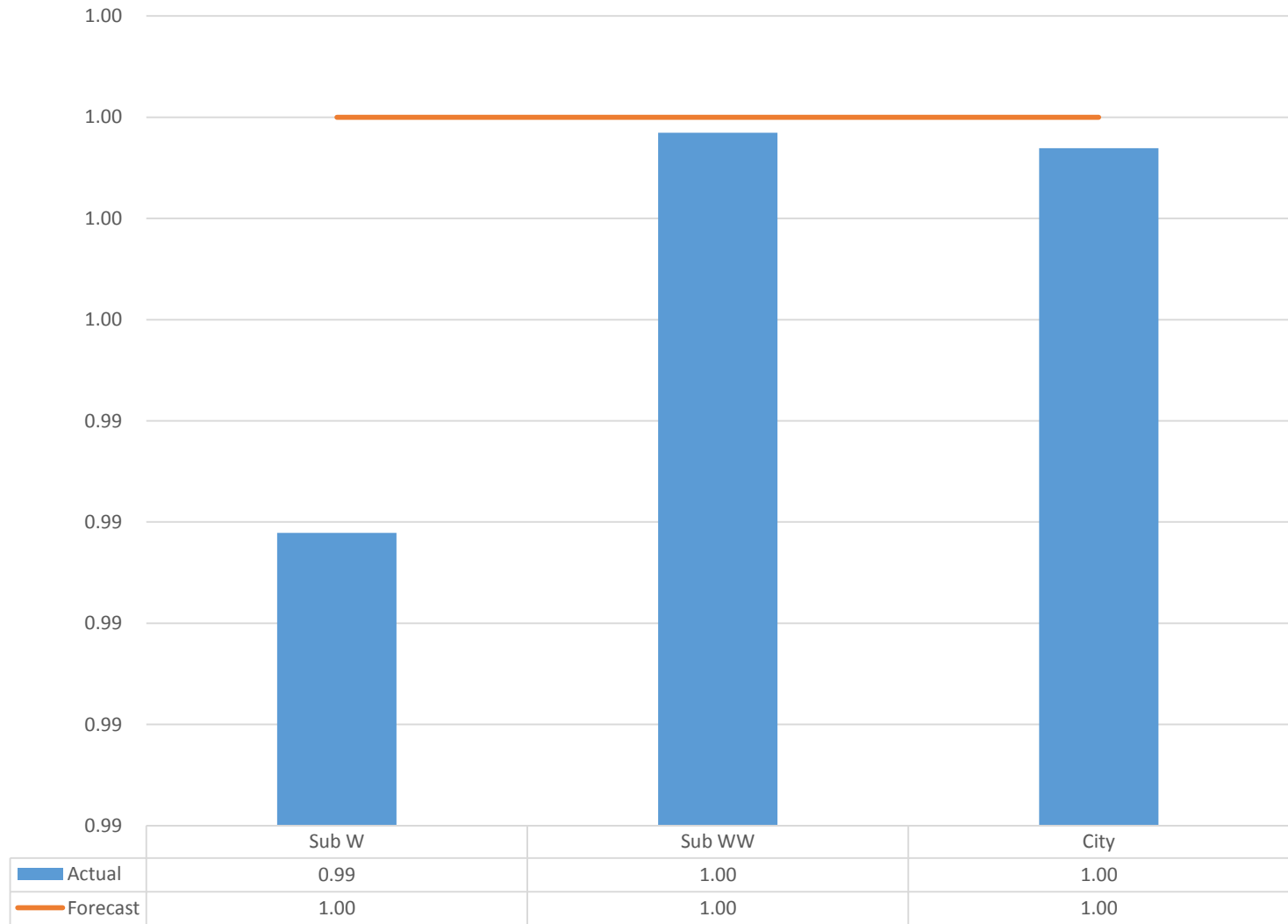
YTD PERFORMANCE TO FORECAST

YTD Operating Revenues to Forecast



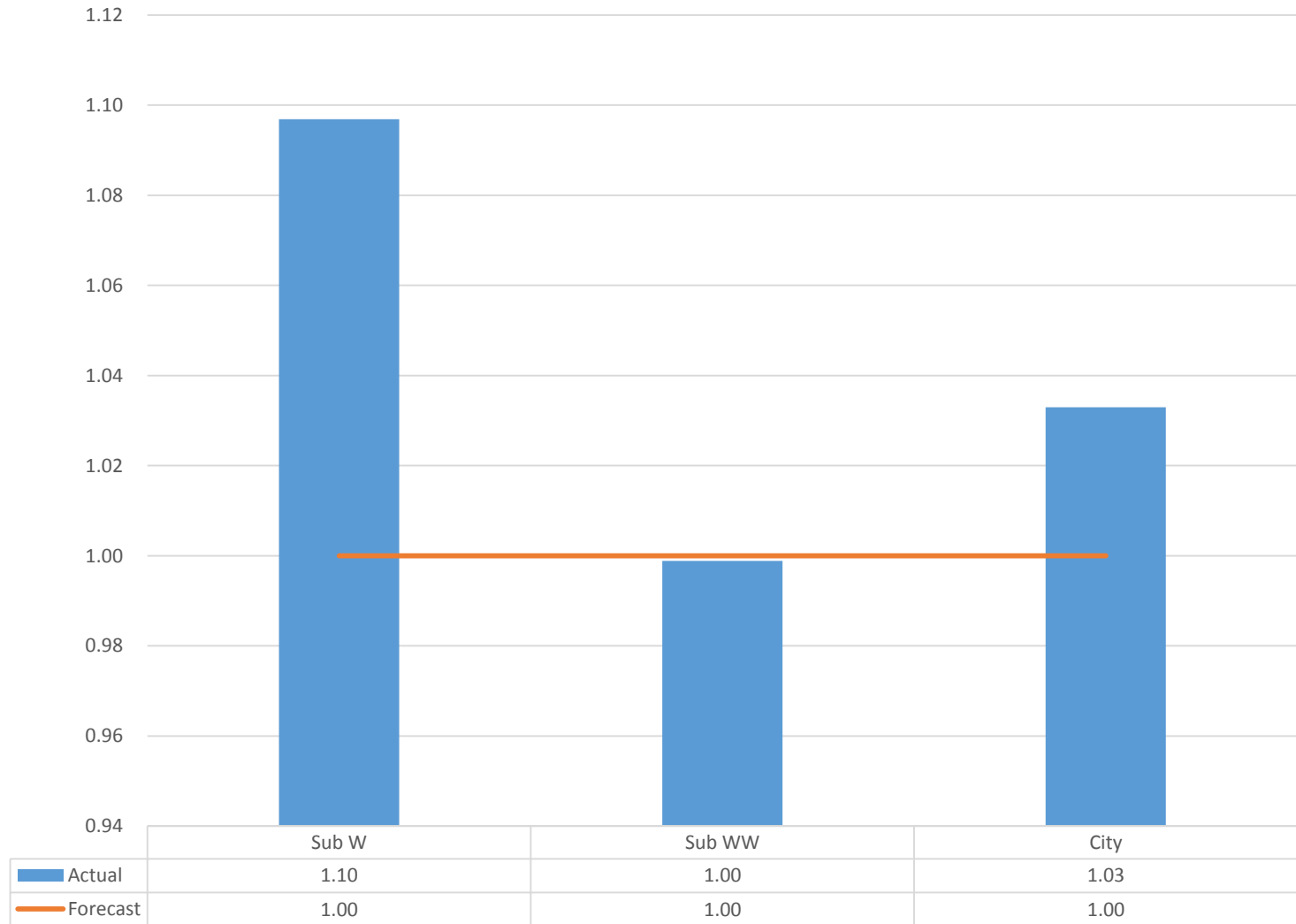
YTD PERFORMANCE TO FORECAST

YTD Operating Expenses to Forecast



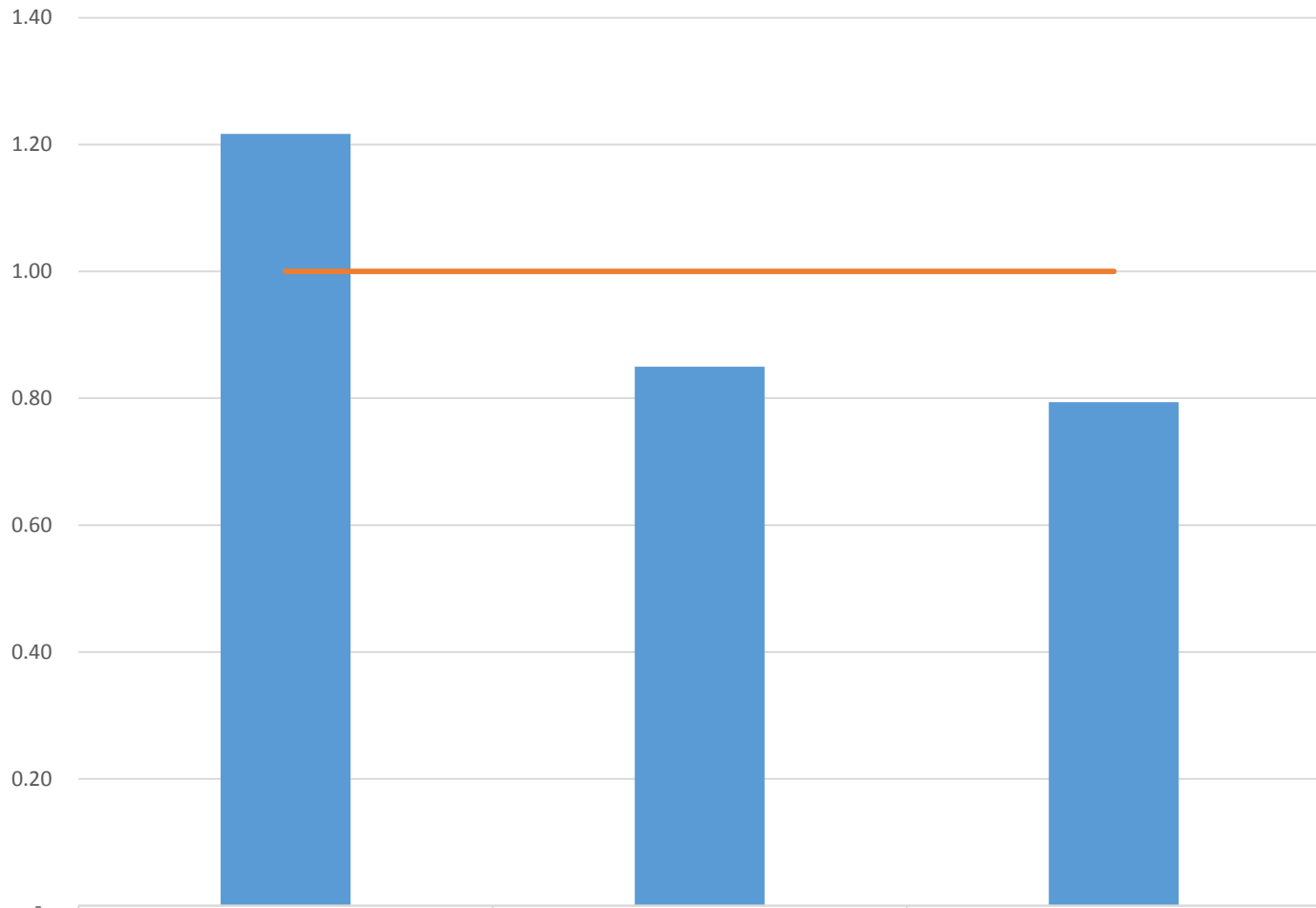
YTD PERFORMANCE TO FORECAST

YTD Non-Operating Revenues to Forecast



YTD PERFORMANCE TO FORECAST

YTD Capex to Forecast



	Sub W	Sub WW	City
Actual	1.22	0.85	0.79
Forecast	1.00	1.00	1.00