

LEHIGH COUNTY AUTHORITY

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

LEHIGH COUNTY AUTHORITY
FINANCIAL STATEMENTS - SUMMARY
MARCH 2019

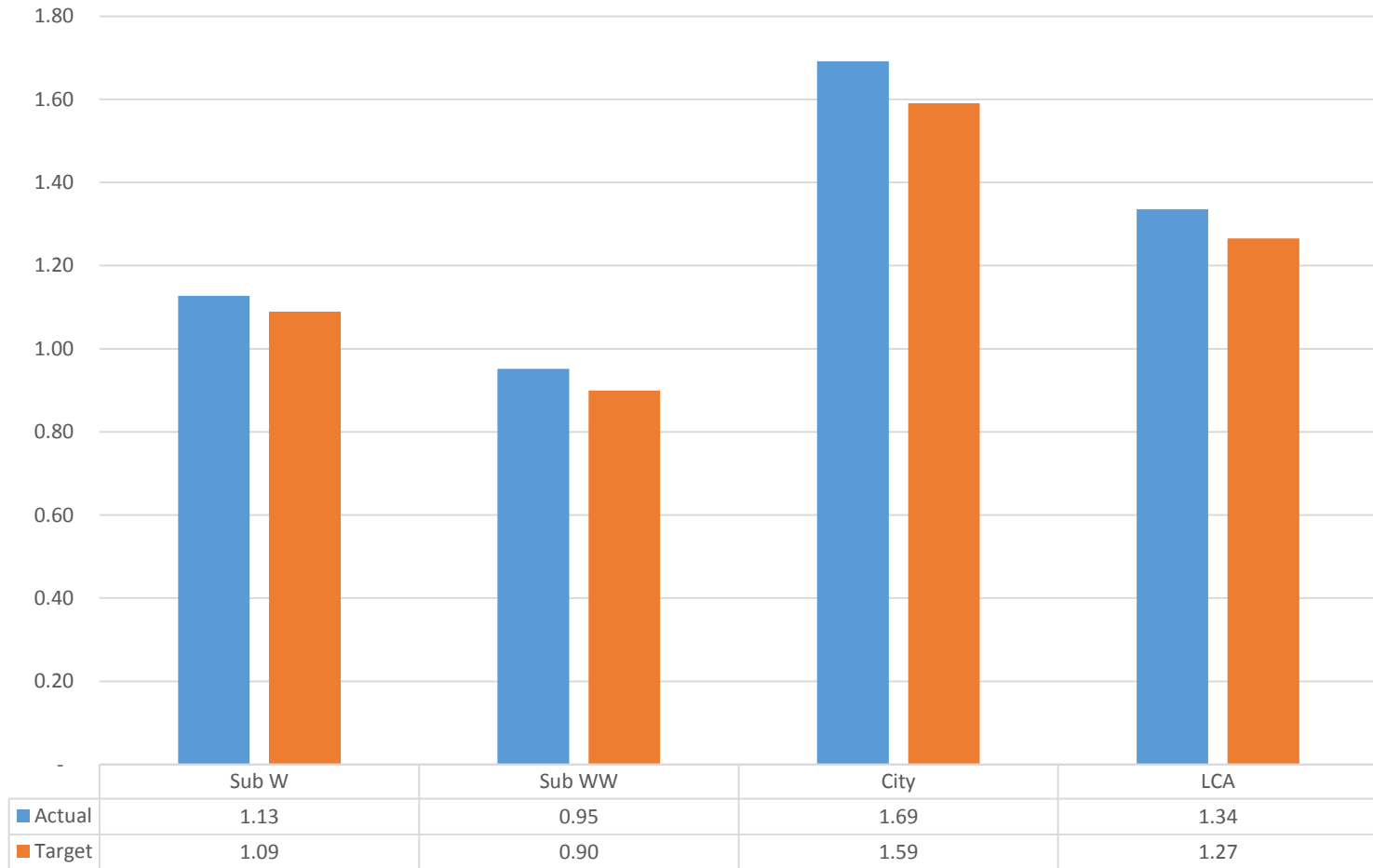
MONTH					YEAR-TO-DATE					FULL YEAR					
Actual	Forecast	Prior Year	FC Var	PY Var	MARCH 2019	Actual	Forecast	Prior Year	FC Var	PY Var	Forecast	Budget	Prior Year	Bud Var	PY Var
Income Statement															
(21,353)	(35,294)	16,881	13,941	(38,234)	Suburban Water	(8,604)	(92,882)	59,377	84,278	(67,981)	236,452	236,452	(51,208)	-	287,660
(329,372)	(384,831)	(142,397)	55,459	(186,975)	Suburban Wastewater	(66,630)	(519,846)	(241,156)	453,216	174,526	(969,731)	(969,731)	(658,072)	-	(311,659)
105,775	(38,449)	(159,956)	144,224	265,731	City Division	(229,855)	(658,347)	(744,345)	428,492	514,490	(4,036,377)	(4,036,377)	(6,009,928)	-	1,973,551
(244,950)	(458,574)	(285,472)	213,624	40,522	Total LCA	(305,089)	(1,271,075)	(926,124)	965,986	621,035	(4,769,656)	(4,769,656)	(6,719,208)	-	1,949,552

Cash Flow Statement															
251,175	(458,194)	367,371	709,369	(116,196)	Suburban Water	1,251,642	(511,582)	959,873	1,763,224	291,769	(2,378,358)	(2,378,358)	4,418,568	-	(6,796,926)
(398,852)	(782,903)	(252,099)	384,051	(146,753)	Suburban Wastewater	(2,837,839)	(4,444,062)	1,475,957	1,606,223	(4,313,796)	(3,026,596)	(3,026,596)	3,082,460	-	(6,109,056)
2,433,899	2,206,499	2,016,305	227,400	417,594	City Division	4,067,710	3,492,697	3,076,307	575,013	991,403	2,127,423	2,127,423	3,907,778	-	(1,780,355)
2,286,222	965,402	2,131,577	1,320,820	154,645	Total LCA	2,481,513	(1,462,947)	5,512,136	3,944,460	(3,030,623)	(3,277,531)	(3,277,531)	11,408,805	-	(14,686,336)

Debt Service Coverage Ratio															
1.33	1.28	1.49	0.05	(0.15)	Suburban Water	1.37	1.24	1.56	0.13	(0.19)	1.40	1.40	1.18	-	0.21
1.41	0.19	4.98	1.22	(3.57)	Suburban Wastewater	6.89	3.90	6.13	2.99	0.76	5.52	5.52	6.50	-	(0.98)
1.66	1.63	1.60	0.03	0.06	City Division	1.50	1.46	1.53	0.04	(0.03)	1.37	1.37	1.59	-	(0.22)

MAJOR KPI's

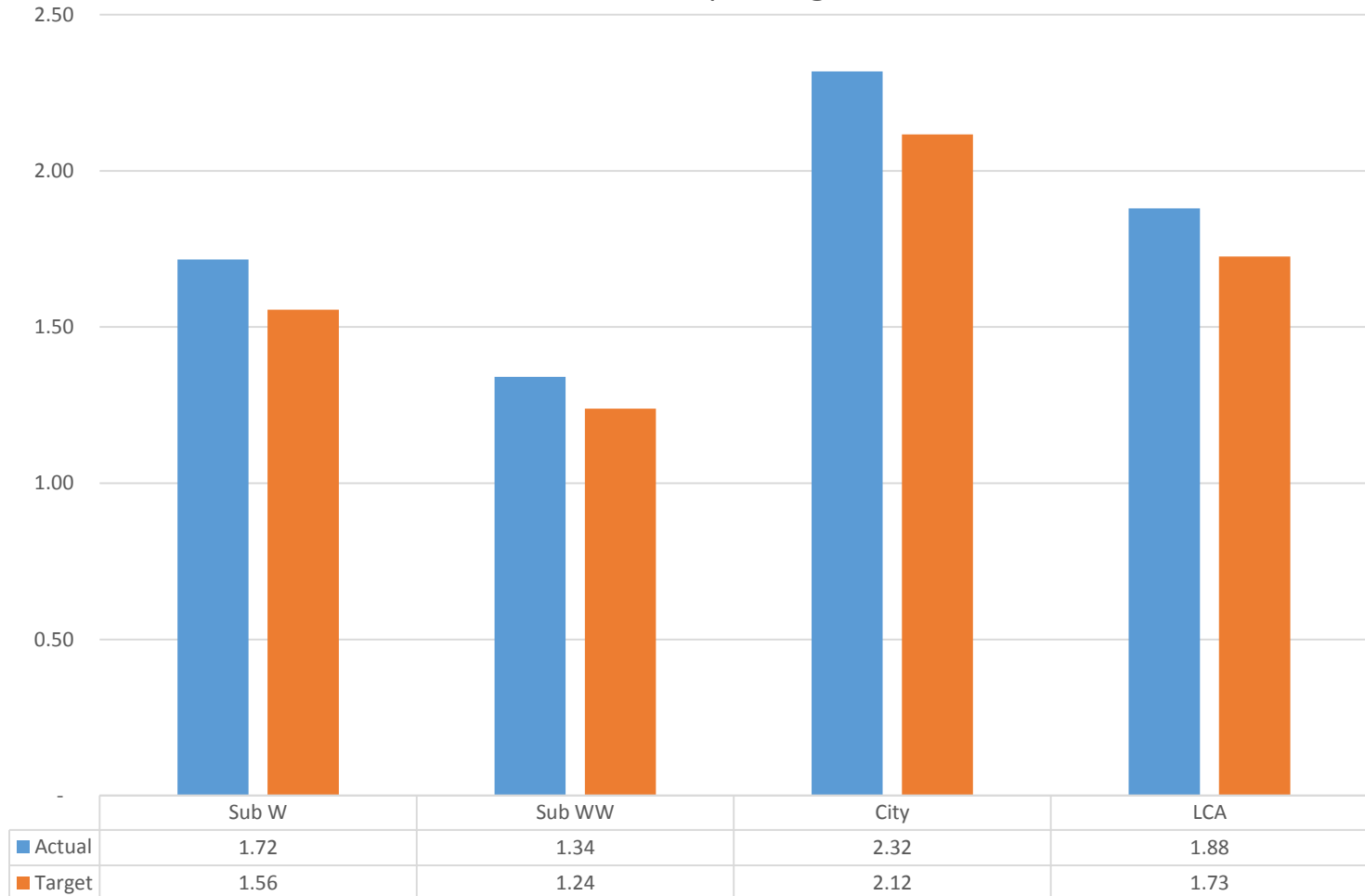
YTD Operating Ratio



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

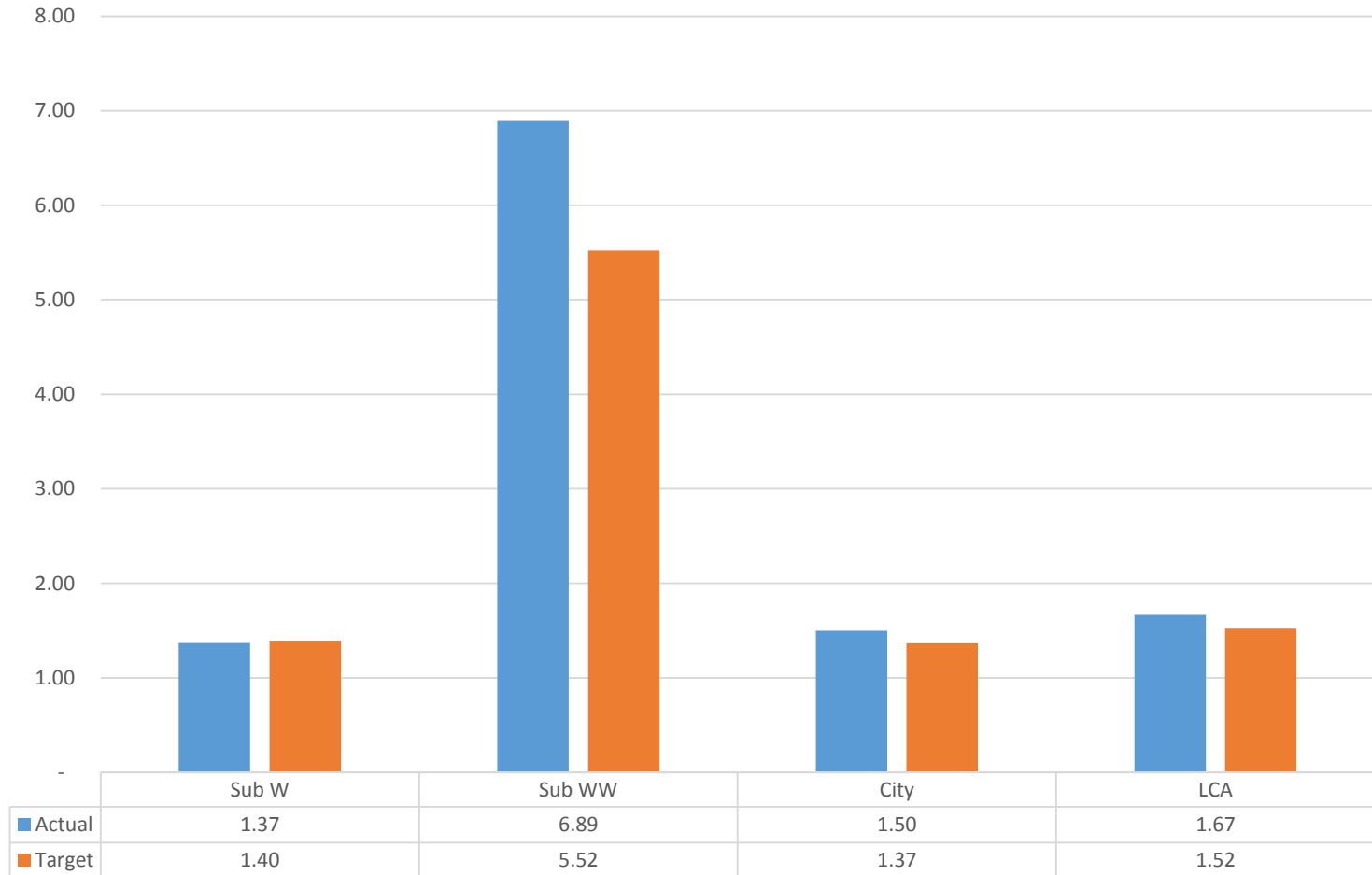


This measures whether the revenues are sufficient to cover the Operating Expenses excluding Depreciation

FORMULA: Operating Revenues / Operating Expenses (excluding Depreciation)

MAJOR KPI's

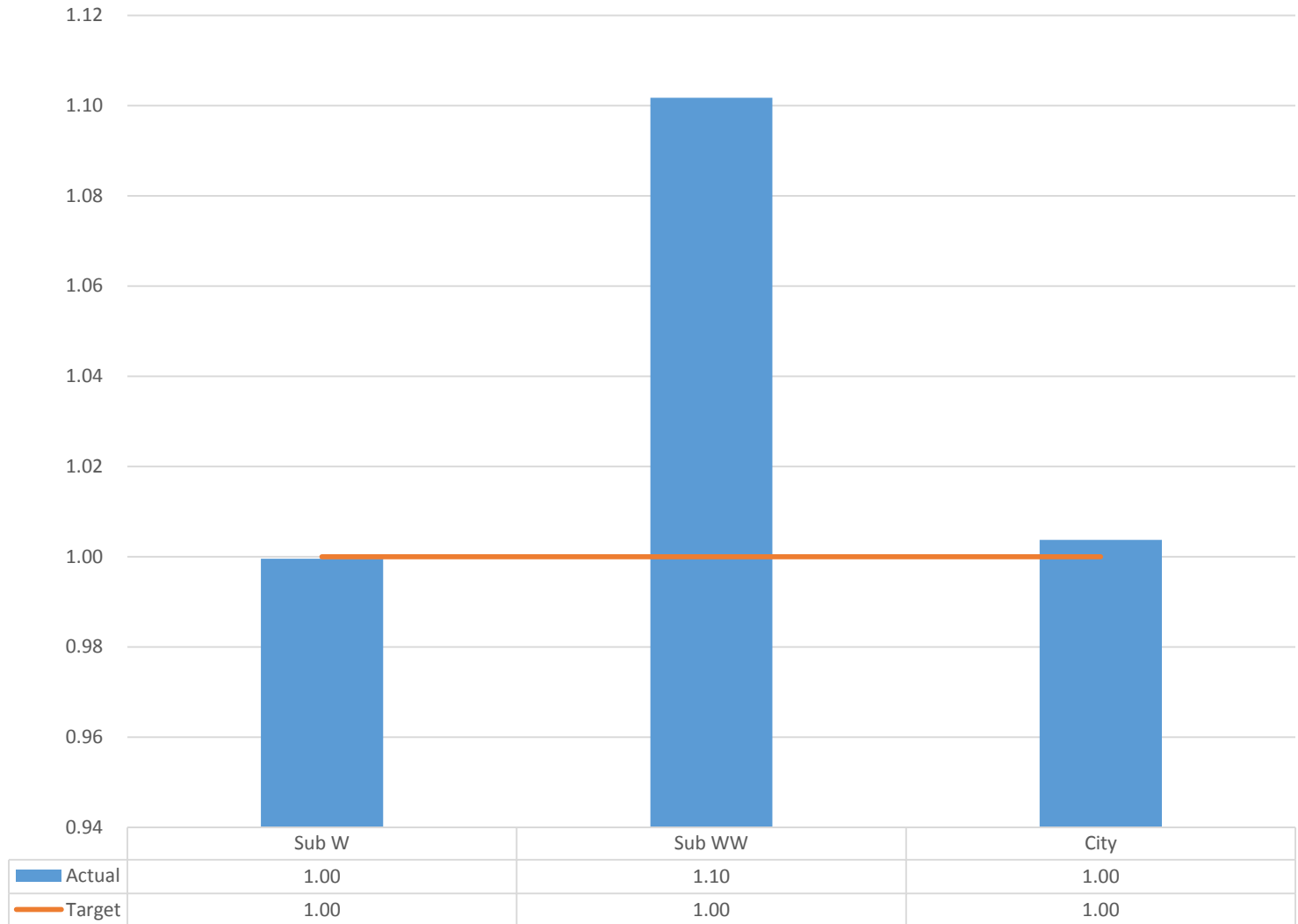
YTD DSCR



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

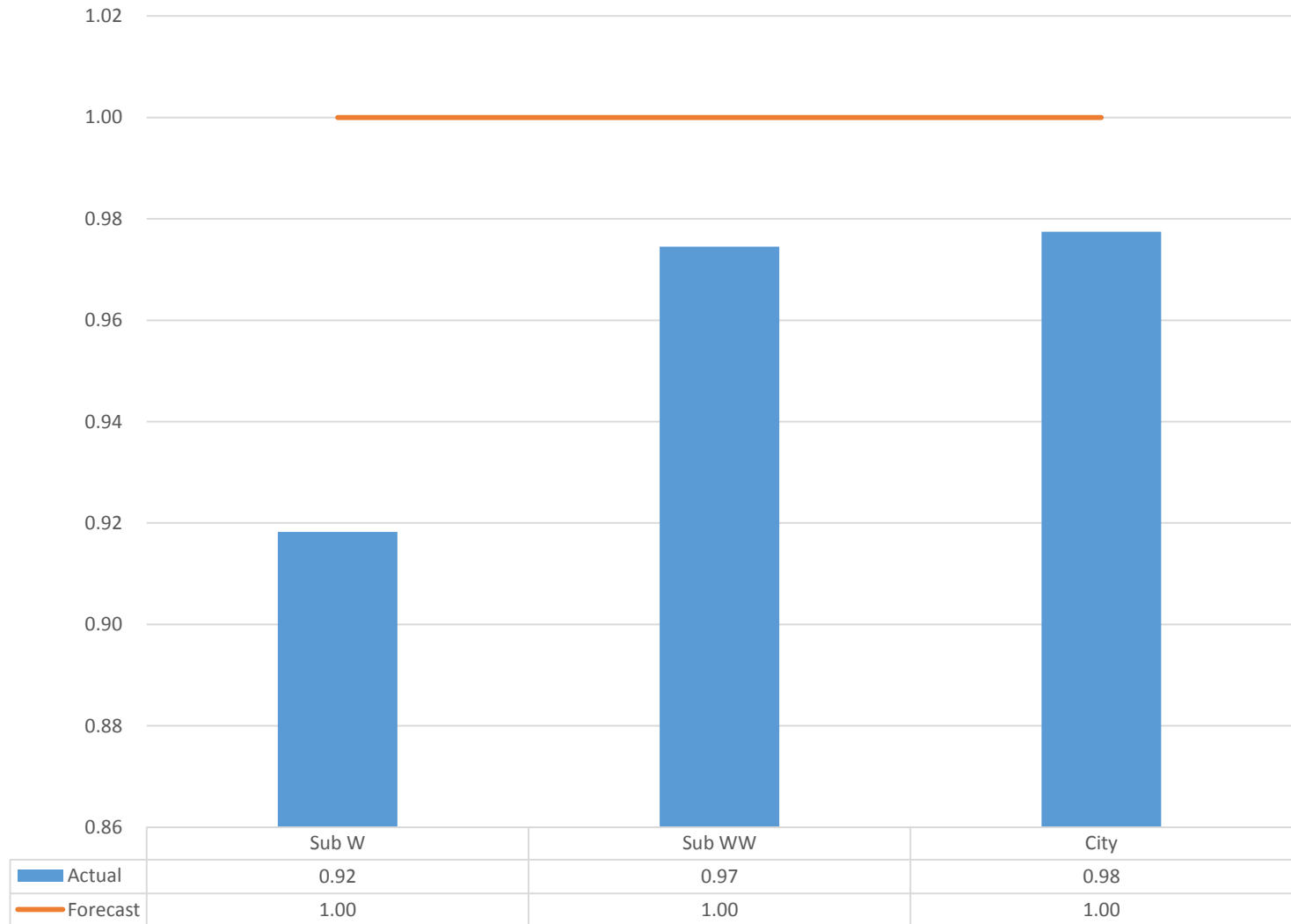
YTD PERFORMANCE TO FORECAST

YTD Operating Revenues to Forecast



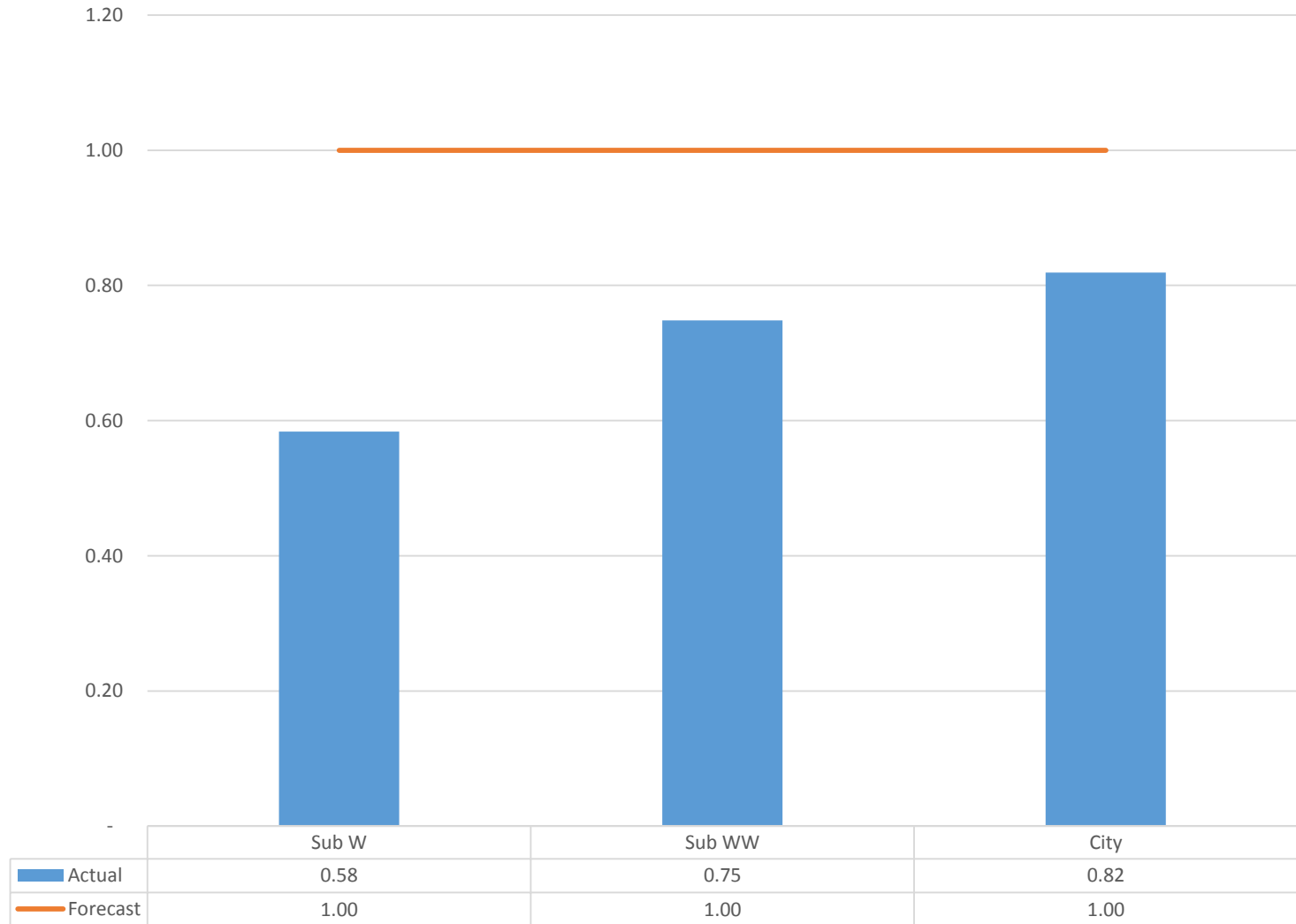
YTD PERFORMANCE TO FORECAST

YTD Operating Expenses to Forecast



YTD PERFORMANCE TO FORECAST

YTD Non-Operating Revenues to Forecast



YTD PERFORMANCE TO FORECAST

YTD Capex to Forecast

