

REPORTS ON THE FINANCIAL OPERATIONS OF THE SAINT PAUL REGIONAL WATER SERVICES  
FOR THE MONTH OF

**MAY**

TO THE BOARD OF WATER COMMISSIONERS

## **FINANCING INFORMATION CUMULATIVE YEAR TO DATE**

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This report indicates the annual amount budgeted and the accumulated revenues billed plus amounts received in cash (if the item was not billed and thereby already included in revenue) for each fully qualified account code.

The variance indicated is the amount over or (short) of the annual budgeted revenues amount.

**Saint Paul Regional Water Services**  
**Financing Information By Account**  
**For Periods January 1 - May 31, 2019**

Account Description	Budget	Actual	Variance	Act/Budg %
ADMINISTRATION FEE	1,000	-	1,000	0.00%
WATER SERVICE BASE FEE	10,576,800	4,431,719	6,145,081	41.90%
WATER MAIN SURCHARGE	2,775,000	960,609	1,814,391	34.62%
AUTO FIRE ANNUAL CHARGE	260,000	268,729	(8,729)	103.36%
ST PAUL WATER	30,033,566	10,664,743	19,368,823	35.51%
FALCON HEIGHTS WATER	1,001,503	303,533	697,970	30.31%
LAUDERDALE WATER	180,791	69,737	111,054	38.57%
MAPLEWOOD WATER	4,922,421	1,407,090	3,515,331	28.59%
MENDOTA HEIGHTS WATER	2,170,072	620,369	1,549,703	28.59%
ROSEVILLE WATER	3,892,069	1,403,300	2,488,769	36.06%
SOUTH ST PAUL WATER	6,636	2,744	3,892	41.35%
WEST ST PAUL WATER	2,149,198	811,271	1,337,927	37.75%
NEWPORT WATER	5,024	3,090	1,934	61.51%
LITTLE CANADA WATER	828,468	287,167	541,301	34.66%
SUNFISH LAKE WATER	705	292	413	41.35%
LILYDALE WATER	126,367	32,009	94,358	25.33%
CITY OF MENDOTA WATER	9,827	2,970	6,857	30.23%
TOTAL WATER SALES	<u>58,939,447</u>	<u>21,269,372</u>	<u>37,670,075</u>	<u>36.09%</u>
SLUDGE PROCESSING	80,000	30,960	49,040	38.70%
METER TESTING FEE	10,240	3,396	6,844	33.16%
METER READING CHARGE	40,000	7,200	32,800	18.00%
CUT OFFS	-	10,161	(10,161)	0.00%
THAWING SERVICES AND MAINS	-	(100)	100	0.00%
PRIVATE HYDRANT STANDBY CHARGE	17,000	17,500	(500)	102.94%

**Saint Paul Regional Water Services**  
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**For Periods January 1 - May 31, 2019**

Account Description	Budget	Actual	Variance	Act/Budg %
RPZ BACKFLOW PREVENTER FEE	165,000	76,055	88,945	46.09%
ANTENNA SITE RENTAL FEE	987,549	804,638	182,911	81.48%
ADMIN FEE LEAD REPLACEMENT	30,000	(15)	30,015	-0.05%
HYDRANT METER RENTAL	30,000	7,240	22,760	24.13%
INSP FEE WINTER HYD PERMIT	15,000	16,895	(1,895)	112.63%
REPAIRS	85,000	114,527	(29,527)	134.74%
TURN ON AND OFF	250,000	103,725	146,275	41.49%
SPRWS COLLECTION FEE	1,260,000	382,419	877,581	30.35%
RECOVERED CHGS IN OUT CITY	90,000	100,765	(10,765)	111.96%
LATE CHARGES	520,000	237,174	282,826	45.61%
INSIDE PIPING RESIDENTIAL	62,000	12,214	49,786	19.70%
INSIDE PIPING COMMERCIAL	75,000	20,007	54,993	26.68%
OUTSIDE DITCH 2INCH AND SMALLER	35,000	3,950	31,050	11.29%
OUTSIDE DITCH 3INCH AND LARGER	35,000	5,880	29,120	16.80%
CITY FIRE CONSUMPTION	12,000	-	12,000	0.00%
HYDRANT WATER USE	115,000	56,053	58,947	48.74%
METER SET AND SEAL 1 OR LESS	8,500	1,350	7,150	15.88%
METER SET AND SEAL 1.5 TO 2 IN	1,266	-	1,266	0.00%
METER SET AND SEAL 3 AND 4 IN	6,325	-	6,325	0.00%
METER SET AND SEAL 6 INCH	3,536	750	2,786	21.21%
METER SET AND SEAL 8 INCH	-	150	(150)	0.00%
DOCK PERMITS	600	475	125	79.17%
METER REPAIR AND REPLACEMENT	40,000	38,141	1,859	95.35%
LOCK BOX SERVICES	25,000	-	25,000	0.00%
TOTAL WATER FEE AND SERVICE	3,999,016	2,051,510	1,947,506	51.30%

Saint Paul Regional Water Services  
 Financing Information By Account  
 For Periods January 1 - May 31, 2019

Account Description	Budget	Actual	Variance	Act/Budg %
RIGHT OF WAY CHARGE	1,875,000	786,773	1,088,227	41.96%
TOTAL UTILITY COST RECOVERY	1,875,000	786,773	1,088,227	41.96%
CURRENT YEAR SPECIAL ASSESSMENTS	-	18,152	(18,152)	0.00%
ASSESSMENT PENALTY	-	1,637	(1,637)	0.00%
ASSESSMENT INTEREST	115,000	960	114,040	0.84%
TOTAL CURRENT SPECIAL ASSESSMENTS	115,000	20,749	94,251	18.04%
1ST YEAR DELINQUENT	-	1,639	(1,639)	0.00%
2ND YEAR DELINQUENT	-	819	(819)	0.00%
3RD YEAR DELINQUENT	-	203	(203)	0.00%
4TH YEAR DELINQUENT	-	25	(25)	0.00%
6TH YEAR DELINQUENT	-	356	(356)	0.00%
TOTAL DELINQUENT SPECIAL ASSESSMENTS	-	3,043	(3,043)	0.00%
INTEREST INTERNAL POOL	280,000	-	280,000	0.00%
INTEREST ACCRUED REVENUE	-	(62,141)	62,141	0.00%
INCR OR DECR IN FV INVESTMENTS	-	885,105	(885,105)	0.00%
INTEREST NON POOL	360,000	233,371	126,629	64.83%
TOTAL INVESTMENT EARNINGS	640,000	1,056,335	(416,335)	165.05%
ASSET CONTRIB METER	50,000	20,225	29,775	40.45%
ASSET CONTRIB AUTOFIRE	275,000	71,528	203,472	26.01%
ASSET CONTRIB HYDRANT	100,000	6,199	93,801	6.20%
ASSET CONTRIB MAIN	50,000	23,753	26,247	47.51%

**Saint Paul Regional Water Services**  
**Financing Information By Account**  
**For Periods January 1 - May 31, 2019**

Account Description	Budget	Actual	Variance	Act/Budg %
ASSET CONTR SVC CONNECT 2 OR LESS	100,000	19,528	80,472	19.53%
ASSET CONTR SVC CONNECT 3 OR MORE	125,000	38,465	86,535	30.77%
<b>TOTAL CONTRIBUTIONS</b>	<b>700,000</b>	<b>179,697</b>	<b>520,303</b>	<b>25.67%</b>
STATE GRANT OTHER ADMIN	-	75,000	(75,000)	0.00%
PERA PENSION AID	77,960	-	77,960	0.00%
RETURNED PAYMENT FEE	8,000	2,580	5,420	32.25%
RECYCLED ITEMS PURCHASING	5,000	-	5,000	0.00%
SALE OF SCRAP SCRAP METAL	-	5,700	(5,700)	0.00%
REBATES	-	9,825	(9,825)	0.00%
PENALTY AND FINE	-	4,500	(4,500)	0.00%
WCRA REIMBURSEMENT	-	5,938	(5,938)	0.00%
PROPERTY DAMAGE SETTLEMENT	-	772	(772)	0.00%
PROCEEDS FROM NOTE ISSUANCE	6,630,000	18,820	6,611,180	0.28%
REPAYMENT OF ADVANCE	400,000	-	400,000	0.00%
REFUNDS OVERPAYMENTS	-	(3,173)	3,173	0.00%
JURY DUTY PAY	-	70	(70)	0.00%
CASH OVER OR SHORT	-	(100)	100	0.00%
USE OF FUND EQUITY	4,023,363	-	4,023,363	0.00%
OTHER MISC REVENUE	-	143	(143)	0.00%
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>11,144,323</b>	<b>120,075</b>	<b>11,024,248</b>	<b>1.08%</b>
<b>TOTAL REVENUE</b>	<b>77,412,786</b>	<b>25,487,553</b>	<b>51,925,233</b>	<b>32.92%</b>

# SPENDING INFORMATION BY ACCOUNT SUMMARY

## CUMULATIVE YEAR TO DATE

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This report indicates the annual amount budgeted, the accumulated expenditures, and the amount available for each fully qualified account code.

The 1<sup>st</sup> column is the original adopted spending budget as amended by the General Manager.

The 2<sup>nd</sup> column contains the amount expended by the Utility. Expended means the amount actually paid or entered in the INFOR system as a bill to be paid. It does not include any amounts for planned purchases such as encumbrances. It does not include any amounts for requisitions entered into the INFOR system. Expended does not mean expense. For example, we may have received delivery, accepted and paid for 5000 feet of pipe and put it into inventory. The accounting result is to have exchanged one asset (cash) for another asset (pipe) that would be carried in our supplies inventory. When the pipe is taken out of the supplies inventory and put into the ground to repair a leak the cost of the pipe would be removed from inventory and charged to the expended amounts as a true expense. If some of the pipe is then taken out of the supplies inventory and put into a new main or a replacement main, the item is capitalized with the other costs of the project, and placed into the fixed assets inventory as a main. Thus, this particular pipe never becomes an expended amount, as it is just an asset (supplies inventory) for asset (fixed asset – mains) exchange. At the end of the year when all the accounting records are compiled and entered into the INFOR system, the expended column will finally reflect the true expenses of the utility.

The 3<sup>rd</sup> column is the available funds that have not yet been expended. A manager, to determine where he is financially at this point, must subtract from available the amounts that he has requisitioned and not received and entered a bill into INFOR for, the amounts on P.O.'s for which a bill has not been entered into INFOR and the amounts he has ordered from other city departments but has not yet received an interdepartmental invoice.

Saint Paul Regional Water Services  
 Spending Information By Account  
 For Periods January 1 - May 31, 2019

Account Description	Budget	Expended	Available	Exp/Bud %
Total SALARIES AND WAGES	14,642,514	6,494,056	8,148,458	44.35%
Total EMPLOYEE BENEFITS	8,003,965	3,277,749	4,726,216	40.95%
Total EMPLOYEE EXPENSE	22,646,479	9,771,805	12,874,674	43.15%
Total PROFESSIONAL SERVICES	1,546,624	138,743	1,407,881	8.97%
Total SKILLED SERVICES	1,735,888	470,071	1,265,817	27.08%
Total FINANCIAL SERVICES	395,500	110,285	285,215	27.88%
Total BUILDING REPAIR MAINT SERVICES	130,500	73,157	57,343	56.06%
Total MACHINERY AND EQUIPMENT	703,284	163,740	539,544	23.28%
Total INFRASTRUCTURE REPAIR	115,000	-	115,000	0.00%
Total OTHER REPAIR	196,400	215,570	(19,170)	109.76%
Total LAND AND BUILDING	12,500	11,491	1,009	91.93%
Total EQUIPMENT RENTAL	350,500	56,632	293,868	16.16%
Total COMMUNICATIONS SERVICES	176,450	32,337	144,113	18.33%
Total WATER SEWER SERVICES	17,300	2,323	14,977	13.43%
Total REAL ESTATE SERVICE CHGS	122,000	22,205	99,795	18.20%
Total DELIVERY SERVICES	258,350	74,935	183,415	29.01%
Total DATA PRINT SERVICES	272,850	16,952	255,898	6.21%
Total TRAVEL AND TRAINING	223,050	42,364	180,686	18.99%
Total MILEAGE AND PARKING	12,250	1,716	10,534	14.01%
Total INTERNAL CHARGES	4,860,476	589,508	4,270,968	12.13%
Total OTHER SERVICE EXPENSE	3,046,624	270,585	2,776,039	8.88%
Total SERVICES	14,175,546	2,292,614	11,882,932	16.17%
Total COMM MATERIAL AND SUPPLIES	14,200	589	13,611	4.15%
Total COMPUTER MATERIAL AND SUPPLIES	203,650	24,315	179,335	11.94%



Saint Paul Regional Water Services  
 Spending Information By Account  
 For Periods January 1 - May 31, 2019

Account Description	Budget	Expended	Available	Exp/Bud %
Total PAPER AND FORMS	70,500	-	70,500	0.00%
Total OFFICE EQUIPMENT AND FURNITURES	28,700	8,624	20,076	30.05%
Total GENERAL OFFICE SUPPLIES	40,760	4,192	36,568	10.29%
Total VEHICLE COMMODITIES	496,200	119,657	376,543	24.11%
Total BUILDING UTILITIES	2,312,300	652,465	1,659,835	28.22%
Total BUILDING REPAIR SUPPLIES	374,250	31,765	342,485	8.49%
Total STREET MAINTENANCE MATERIALS	28,000	955	27,045	3.41%
Total VEHICLE REPAIR AND MAINTENANCE	123,500	18,535	104,965	15.01%
Total EQUIPMENT PARTS	349,000	160,697	188,303	46.04%
Total EMPLOYEE CLOTHING	71,000	53,966	17,034	76.01%
Total PUBLIC SAFETY SUPPLIES	215,800	46,747	169,053	21.66%
Total FIELD AND SHOP SUPPLIES	214,000	54,885	159,115	25.65%
Total RECREATION SUPPLIES	13,000	-	13,000	0.00%
Total RAW MATERIAL	350,700	27,701	322,999	7.90%
Total INFRASTRUCTURE SUPPLIES	3,124,100	1,475,235	1,648,865	47.22%
Total GEN MATERIALS AND SUPPLIES	323,400	158,620	164,780	49.05%
Total MATERIALS AND SUPPLIES	8,353,060	2,838,949	5,514,111	33.99%
Total LOAN EXPENSE	400,000	106,565	293,435	26.64%
Total TORT LIABILITY	140,000	18,783	121,217	13.42%
Total MISCELLANEOUS EXPENSE	10,000	17,145	(7,145)	171.45%
Total OTHER MISCELLANEOUS	550,000	142,493	407,507	25.91%
Total CAPITAL EXPENSE	26,644,500	2,302,877	24,341,623	8.64%
Total DEPRECIATION EXPENSE	(570,000)	-	(570,000)	0.00%
Total CAPITAL OUTLAY	26,074,500	2,302,877	23,771,623	8.83%

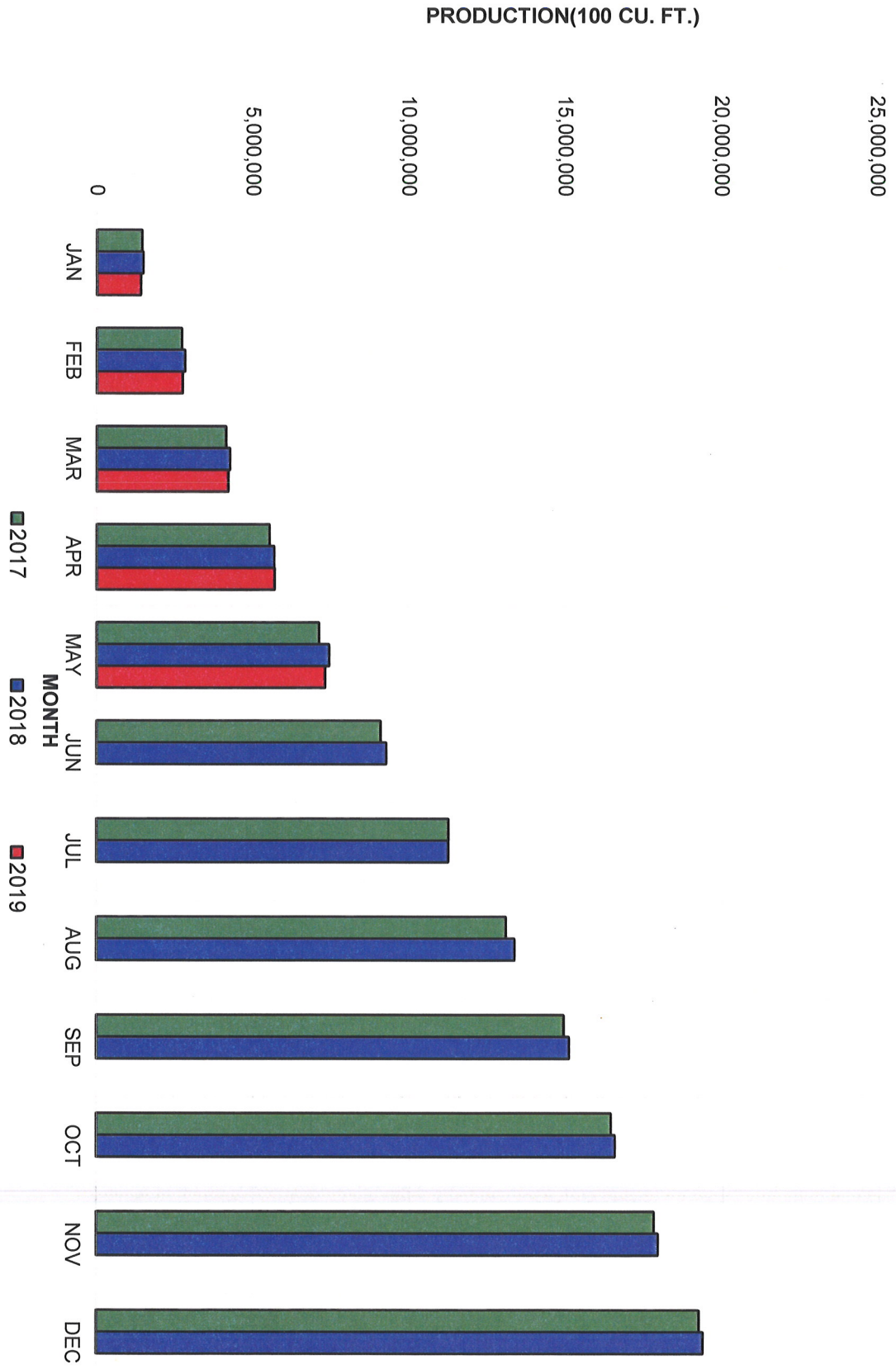
Saint Paul Regional Water Services  
 Spending Information By Account  
 For Periods January 1 - May 31, 2019

Account Description	Budget	Expended	Available	Exp/Bud %
Total NOTE PRINCIPAL	2,499,000	-	2,499,000	0.00%
Total REVENUE BOND PRINCIPAL	2,205,000	-	2,205,000	0.00%
Total GO BOND INTEREST	196,900	-	196,900	0.00%
Total OTHER DEBT INTEREST	669,901	-	669,901	0.00%
Total DEBT ISSUANCE COST	42,400	-	42,400	0.00%
Total DEBT SERVICE	5,613,201	-	5,613,201	0.00%
<b>Total EXPENDITURE EXPENSE</b>	<b>77,412,786</b>	<b>17,348,737</b>	<b>60,064,049</b>	<b>22.41%</b>

# Graphs

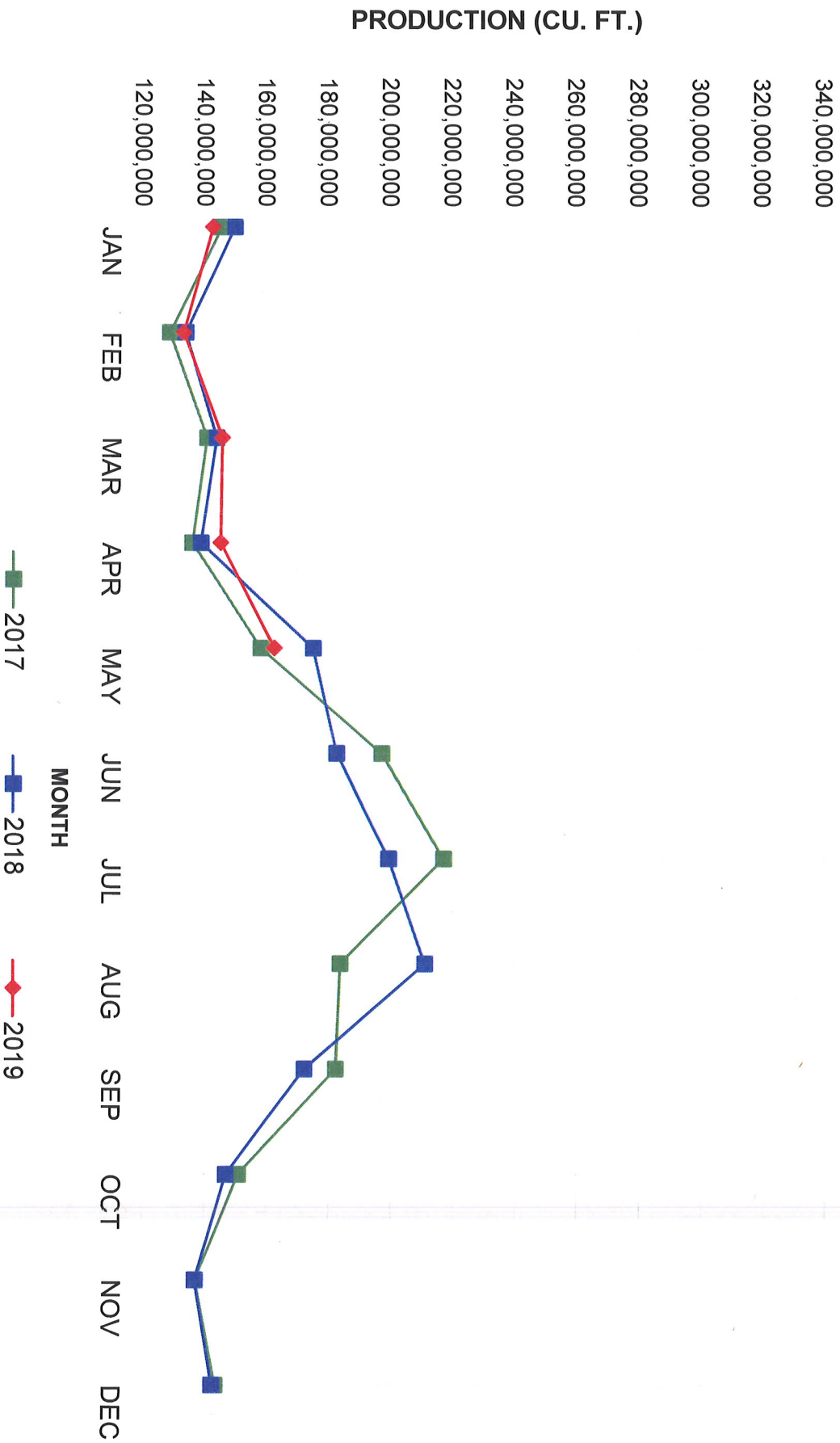
**PRODUCTION - CONSUMPTION - REVENUE**

## SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE PRODUCTION



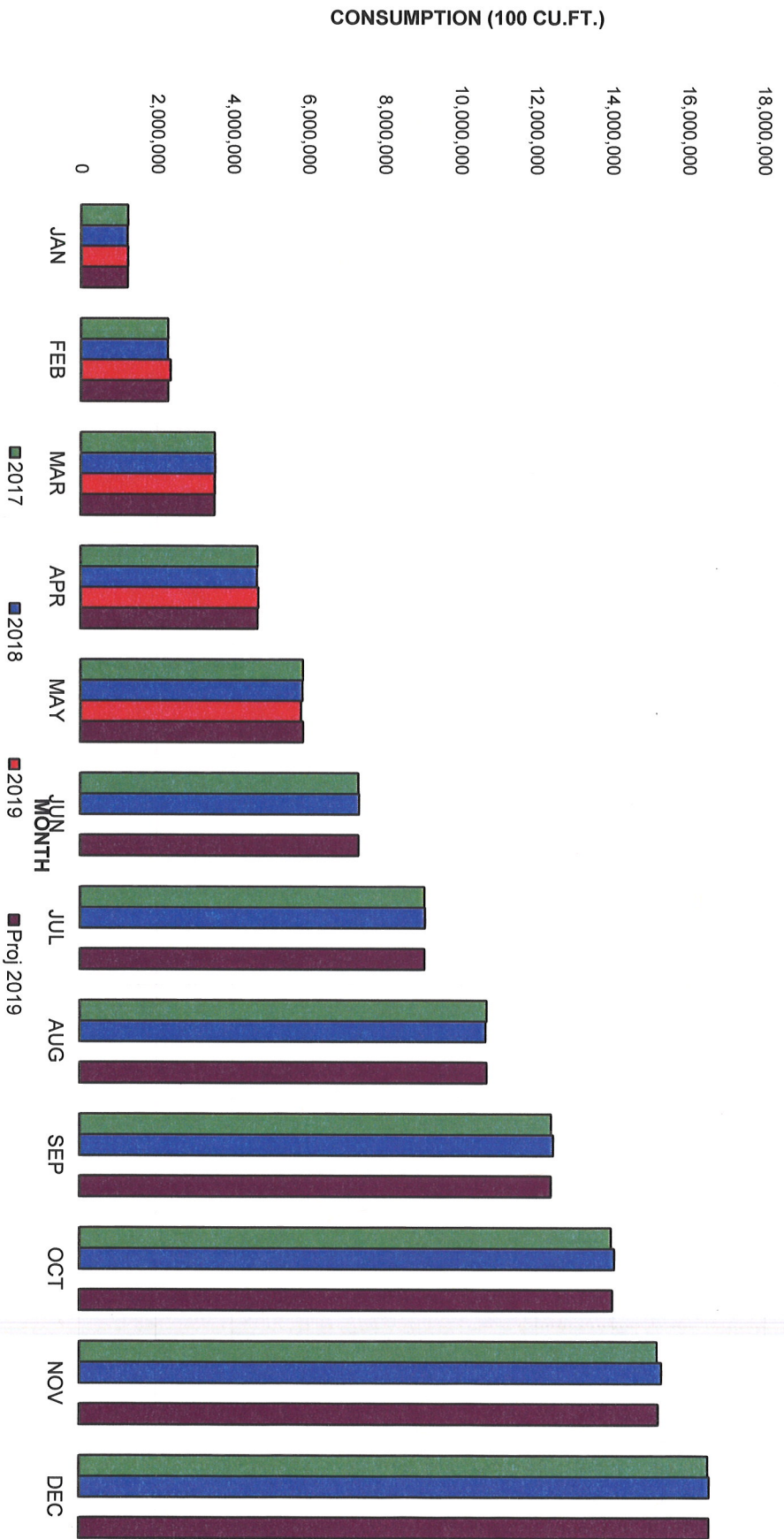
This graph represents total cumulative year to date pumping through the McCarron's pumping station.

## SAINT PAUL REGIONAL WATER SERVICES PRODUCTION BY MONTH



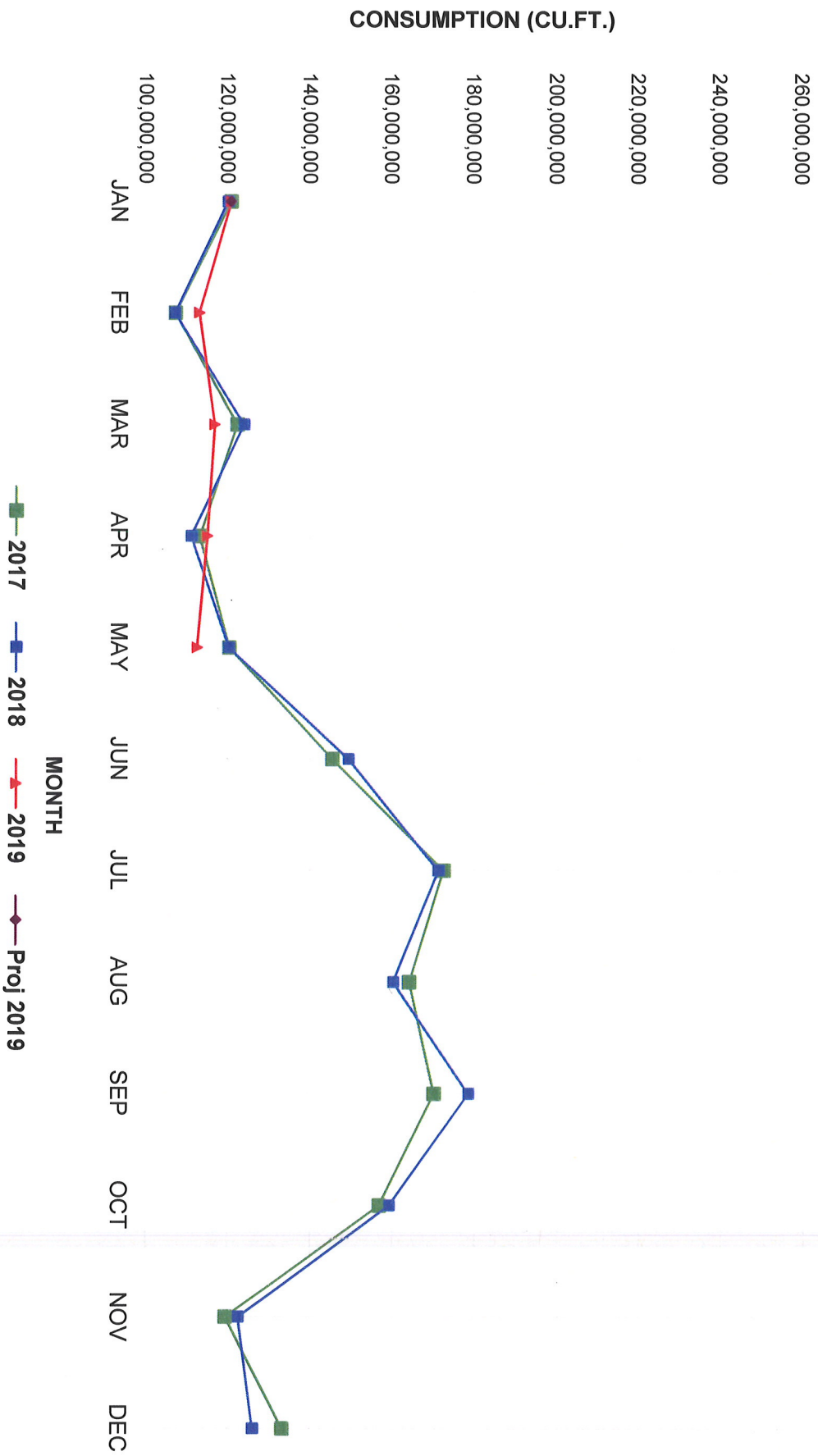
This graph represents total pumping through the McCarron's pumping station.

## SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE CONSUMPTION



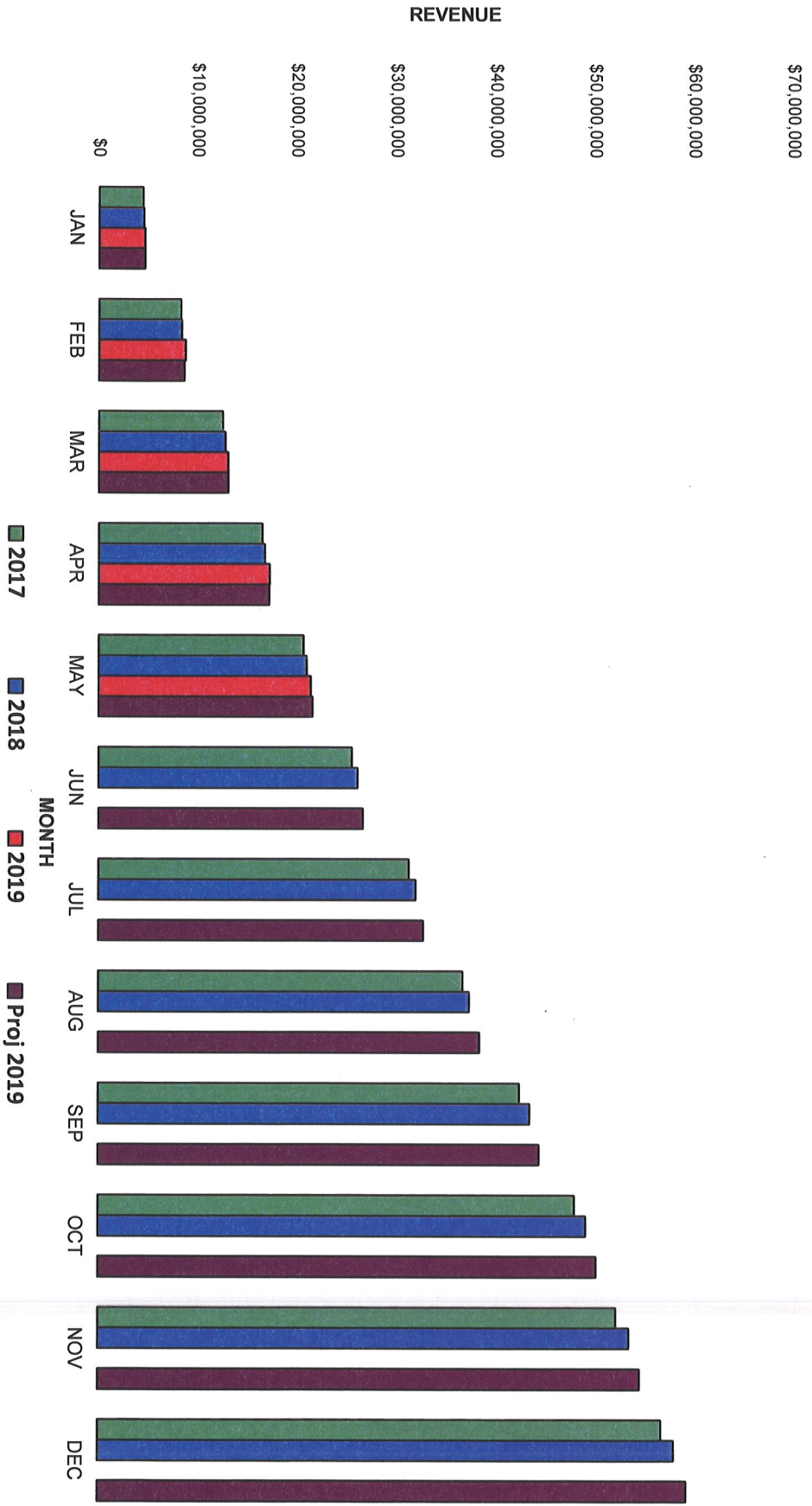
This graph represents total fixed meter year to date consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

## SAINT PAUL REGIONAL WATER SERVICES CONSUMPTION BY MONTH



This graph represents total fixed meter consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

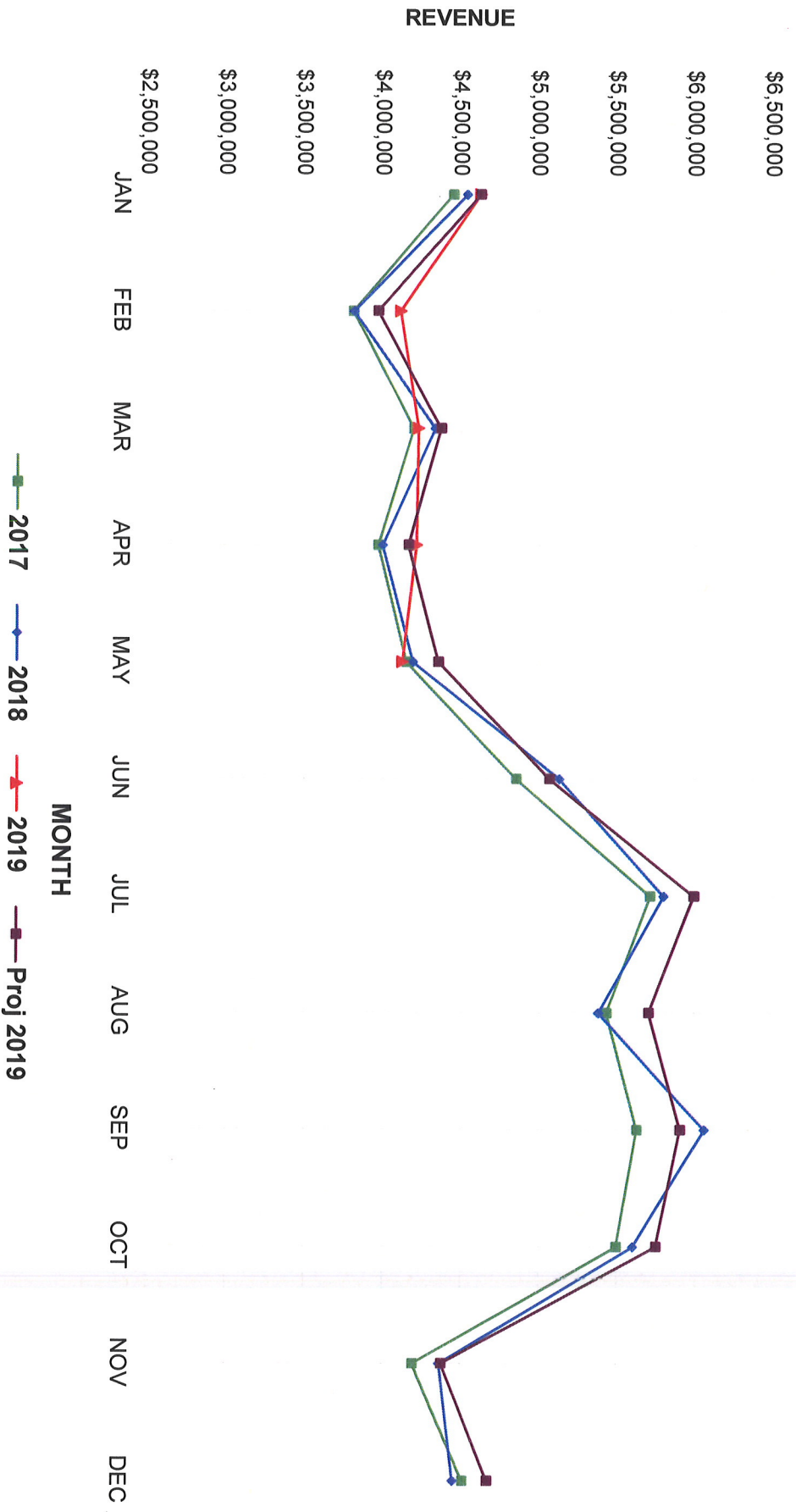
## SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE REVENUE



This graph represents the accumulation to date of all fixed meter and minimum billings issued.



## SAINT PAUL REGIONAL WATER SERVICES REVENUE BY MONTH



This graph represents all fixed meter and minimum billings issued.