

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

FOR THE MONTH OF

JULY

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 - July 31, 2019

Account Description	Budget	Actual	Variance	Act/Budg %
ADMINISTRATION FEE	1,000	-	1,000	0.00%
WATER SERVICE BASE FEE	10,576,800	6,216,928	4,359,872	58.78%
WATER MAIN SURCHARGE	2,775,000	1,455,864	1,319,136	52.46%
AUTO FIRE ANNUAL CHARGE	260,000	268,947	(8,947)	103.44%
ST PAUL WATER	30,033,566	15,725,054	14,308,512	52.36%
FALCON HEIGHTS WATER	1,001,503	558,185	443,318	55.73%
LAUDERDALE WATER	180,791	89,107	91,684	49.29%
MAPLEWOOD WATER	4,922,421	2,527,425	2,394,996	51.35%
MENDOTA HEIGHTS WATER	2,170,072	1,108,474	1,061,598	51.08%
ROSEVILLE WATER	3,892,069	2,215,848	1,676,221	56.93%
SOUTH ST PAUL WATER	6,636	4,242	2,394	63.93%
WEST ST PAUL WATER	2,149,198	1,273,092	876,106	59.24%
NEWPORT WATER	5,024	4,620	404	91.97%
LITTLE CANADA WATER	828,468	452,323	376,145	54.60%
SUNFISH LAKE WATER	705	466	240	66.03%
LILYDALE WATER	126,367	54,073	72,294	42.79%
CITY OF MENDOTA WATER	9,827	5,296	4,531	53.89%
TOTAL WATER SALES	58,939,447	31,959,943	26,979,504	54.23%
SLUDGE PROCESSING	80,000	36,120	43,880	45.15%
METER TESTING FEE	10,240	4,584	5,656	44.77%
METER READING CHARGE	40,000	10,280	29,720	25.70%
CUT OFFS	-	10,161	(10,161)	0.00%
THAWING SERVICES AND MAINS	-	(100)	100	0.00%
WATER SAMPLE TESTING	17,000	17,500	(500)	102.94%

Saint Paul Regional Water Services  
 Financing Information By Account  
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Account Description	Budget	Actual	Variance	Act/Budg %
PRIVATE HYDRANT STANDBY CHARGE	165,000	104,580	60,420	63.38%
RPZ BACKFLOW PREVENTER FEE	987,549	856,028	131,521	86.68%
ANTENNA SITE RENTAL FEE	30,000	(15)	30,015	-0.05%
ADMIN FEE LEAD REPLACEMENT	30,000	8,250	21,750	27.50%
HYDRANT METER RENTAL	15,000	17,505	(2,505)	116.70%
INSP FEE WINTER HYD PERMIT	85,000	120,588	(35,588)	141.87%
REPAIRS	250,000	146,575	103,425	58.63%
TURN ON AND OFF	1,260,000	422,082	837,918	33.50%
RECOVERED CHGS IN OUT CITY	90,000	29,423	60,577	32.69%
LATE CHARGES	520,000	327,180	192,821	62.92%
INSIDE PIPING RESIDENTIAL	62,000	24,376	37,624	39.32%
INSIDE PIPING COMMERCIAL	75,000	44,827	30,173	59.77%
OUTSIDE DITCH 2INCH AND SMALLER	35,000	12,840	22,160	36.69%
OUTSIDE DITCH 3INCH AND LARGER	35,000	14,280	20,720	40.80%
CITY FIRE CONSUMPTION	12,000	-	12,000	0.00%
HYDRANT WATER USE	115,000	59,280	55,720	51.55%
METER SET AND SEAL 1 OR LESS	8,500	4,200	4,300	49.41%
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	150	6,175	2.37%
METER SET AND SEAL 6 INCH	3,536	825	2,711	23.33%
METER SET AND SEAL 8 INCH	-	225	(225)	0.00%
DOCK PERMITS	600	800	(200)	133.33%
METER REPAIR AND REPLACEMENT	40,000	45,457	(5,457)	113.64%
LOCK BOX SERVICES	25,000	-	25,000	0.00%
TOTAL WATER FEE AND SERVICE	3,999,016	2,318,001	1,681,015	57.96%

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Account Description	Budget	Actual	Variance	Act/Budg %
RIGHT OF WAY CHARGE	1,875,000	1,077,433	797,567	57.46%
TOTAL UTILITY COST RECOVERY	1,875,000	1,077,433	797,567	57.46%
CURRENT YEAR SPECIAL ASSESSMENTS	-	265,888	(265,888)	0.00%
ASSESSMENT PENALTY	-	4,644	(4,644)	0.00%
ASSESSMENT INTEREST	115,000	4,461	110,539	3.88%
TOTAL CURRENT SPECIAL ASSESSMENTS	115,000	274,993	(159,993)	239.12%
1ST YEAR DELINQUENT	-	19,043	(19,043)	0.00%
2ND YEAR DELINQUENT	-	6,026	(6,026)	0.00%
3RD YEAR DELINQUENT	-	3,053	(3,053)	0.00%
4TH YEAR DELINQUENT	-	156	(156)	0.00%
5TH YEAR DELINQUENT	-	20	(20)	0.00%
6TH YEAR DELINQUENT	-	2,634	(2,634)	0.00%
TOTAL DELINQUENT SPECIAL ASSESSMENTS	-	30,932	(30,932)	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	340,167	19,833	94.49%
TOTAL INVESTMENT EARNINGS	640,000	1,163,131	(523,131)	181.74%
ASSET CONTRIB METER	50,000	54,334	(4,334)	108.67%
ASSET CONTRIB AUTOFIRE	275,000	105,181	169,819	38.25%
ASSET CONTRIB HYDRANT	100,000	47,087	52,913	47.09%
ASSET CONTRIB MAIN	50,000	37,599	12,401	75.20%

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

Account Description	Budget	Actual	Variance	Act/Budg %
ASSET CONTRIB LEADLINE	-	8,282	(8,282)	0.00%
ASSET CONTR SVC CONNECT 2 OR LESS	100,000	36,282	63,718	36.28%
ASSET CONTR SVC CONNECT 3 OR MORE	125,000	50,292	74,708	40.23%
TOTAL CONTRIBUTIONS	700,000	339,056	360,944	48.44%
STATE GRANTS	-	12,373	(12,373)	0.00%
STATE GRANT OTHER ADMIN	-	150,000	(150,000)	0.00%
PERA PENSION AID	77,960	38,980	38,980	50.00%
RETURNED PAYMENT FEE	8,000	3,810	4,190	47.63%
RECYCLED ITEMS PURCHASING	5,000	10	4,990	0.20%
SALE OF SCRAP SCRAP METAL	-	10,102	(10,102)	0.00%
PENALTY AND FINE	-	6,500	(6,500)	0.00%
REBATES	-	11,015	(11,015)	0.00%
WCRA REIMBURSEMENT	-	5,938	(5,938)	0.00%
PROPERTY DAMAGE SETTLEMENT	-	772	(772)	0.00%
REFUNDS OVERPAYMENTS	-	(5,141)	5,141	0.00%
REFUND FOR PRIOR YEAR OVERPAYM	-	2,403	(2,403)	0.00%
JURY DUTY PAY	-	70	(70)	0.00%
CASH OVER OR SHORT	-	(100)	100	0.00%
OTHER MISC REVENUE	-	432	(432)	0.00%
PROCEEDS FROM NOTE ISSUANCE	6,630,000	162,750	6,467,250	2.45%
REPAYMENT OF ADVANCE	400,000	-	400,000	0.00%
USE OF FUND EQUITY	4,023,363	-	4,023,363	0.00%
TOTAL OTHER FINANCING SOURCES	11,144,323	399,913	10,744,410	3.59%
TOTAL REVENUE	77,412,786	37,563,402	39,849,384	48.52%

# 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 - July 31, 2019

Account Description	Budget	Expended	Available	Exp/Bud %
Total SALARIES AND WAGES	14,642,514	8,938,836	5,703,678	61.05%
Total EMPLOYEE BENEFITS	8,003,965	4,594,056	3,409,909	57.40%
Total EMPLOYEE EXPENSE	22,646,479	13,532,892	9,113,587	59.76%
Total PROFESSIONAL SERVICES	1,546,624	245,777	1,300,847	15.89%
Total SKILLED SERVICES	1,735,888	606,449	1,129,440	34.94%
Total FINANCIAL SERVICES	395,500	158,380	237,120	40.05%
Total BUILDING REPAIR MAINT SERVICES	130,500	173,490	(42,990)	132.94%
Total MACHINERY AND EQUIPMENT	703,284	297,126	406,158	42.25%
Total INFRASTRUCTURE REPAIR	115,000	-	115,000	0.00%
Total OTHER REPAIR	196,400	165,597	30,803	84.32%
Total LAND AND BUILDING	12,500	11,491	1,009	91.93%
Total EQUIPMENT RENTAL	350,500	99,155	251,345	28.29%
Total COMMUNICATIONS SERVICES	176,450	52,021	124,429	29.48%
Total WATER SEWER SERVICES	17,300	2,910	14,390	16.82%
Total REAL ESTATE SERVICE CHGS	122,000	51,673	70,327	42.35%
Total DELIVERY SERVICES	258,350	142,790	115,560	55.27%
Total DATA PRINT SERVICES	272,850	91,020	181,830	33.36%
Total TRAVEL AND TRAINING	223,050	66,059	156,991	29.62%
Total MILEAGE AND PARKING	12,250	3,027	9,223	24.71%
Total INSURANCE PREMIUMS		250	(250)	0.00%
Total INTERNAL CHARGES	4,860,476	1,359,116	3,501,360	0.00%
Total OTHER SERVICE EXPENSE	3,046,624	421,942	2,624,682	13.85%
Total SERVICES	14,175,546	3,948,274	10,227,272	27.85%



Saint Paul Regional Water Services  
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Account Description	Budget	Expended	Available	Exp/Bud %
Total COMM MATERIAL AND SUPPLIES	14,200	4,025	10,175	28.34%
Total COMPUTER MATERIAL AND SUPPLIES	203,650	35,000	168,650	17.19%
Total PAPER AND FORMS	70,500	30,574	39,926	43.37%
Total OFFICE EQUIPMENT AND FURNITURES	28,700	9,193	19,507	32.03%
Total GENERAL OFFICE SUPPLIES	40,760	15,075	25,685	36.98%
Total VEHICLE COMMODITIES	496,200	177,034	319,166	35.68%
Total BUILDING UTILITIES	2,312,300	827,577	1,484,723	35.79%
Total BUILDING REPAIR SUPPLIES	374,250	71,151	303,099	19.01%
Total STREET MAINTENANCE MATERIALS	28,000	955	27,045	3.41%
Total VEHICLE REPAIR AND MAINTENANCE	123,500	33,794	89,706	27.36%
Total EQUIPMENT PARTS	349,000	250,714	98,286	71.84%
Total EMPLOYEE CLOTHING	71,000	58,939	12,061	83.01%
Total PUBLIC SAFETY SUPPLIES	215,800	87,913	127,887	40.74%
Total FIELD AND SHOP SUPPLIES	214,000	79,162	134,838	36.99%
Total RECREATION SUPPLIES	13,000	5,703	7,297	43.87%
Total RAW MATERIAL	350,700	110,919	239,781	31.63%
Total INFRASTRUCTURE SUPPLIES	3,124,100	2,040,496	1,083,604	65.31%
Total GEN MATERIALS AND SUPPLIES	323,400	361,616	(38,216)	111.82%
Total MATERIALS AND SUPPLIES	8,353,060	4,199,840	4,153,220	50.28%
Total LOAN EXPENSE	400,000	165,507	234,494	41.38%
Total TORT LIABILITY	140,000	19,926	120,074	14.23%
Total MISCELLANEOUS EXPENSE	10,000	47,137	(37,137)	471.37%
Total OTHER MISCELLANEOUS	550,000	232,570	317,430	42.29%

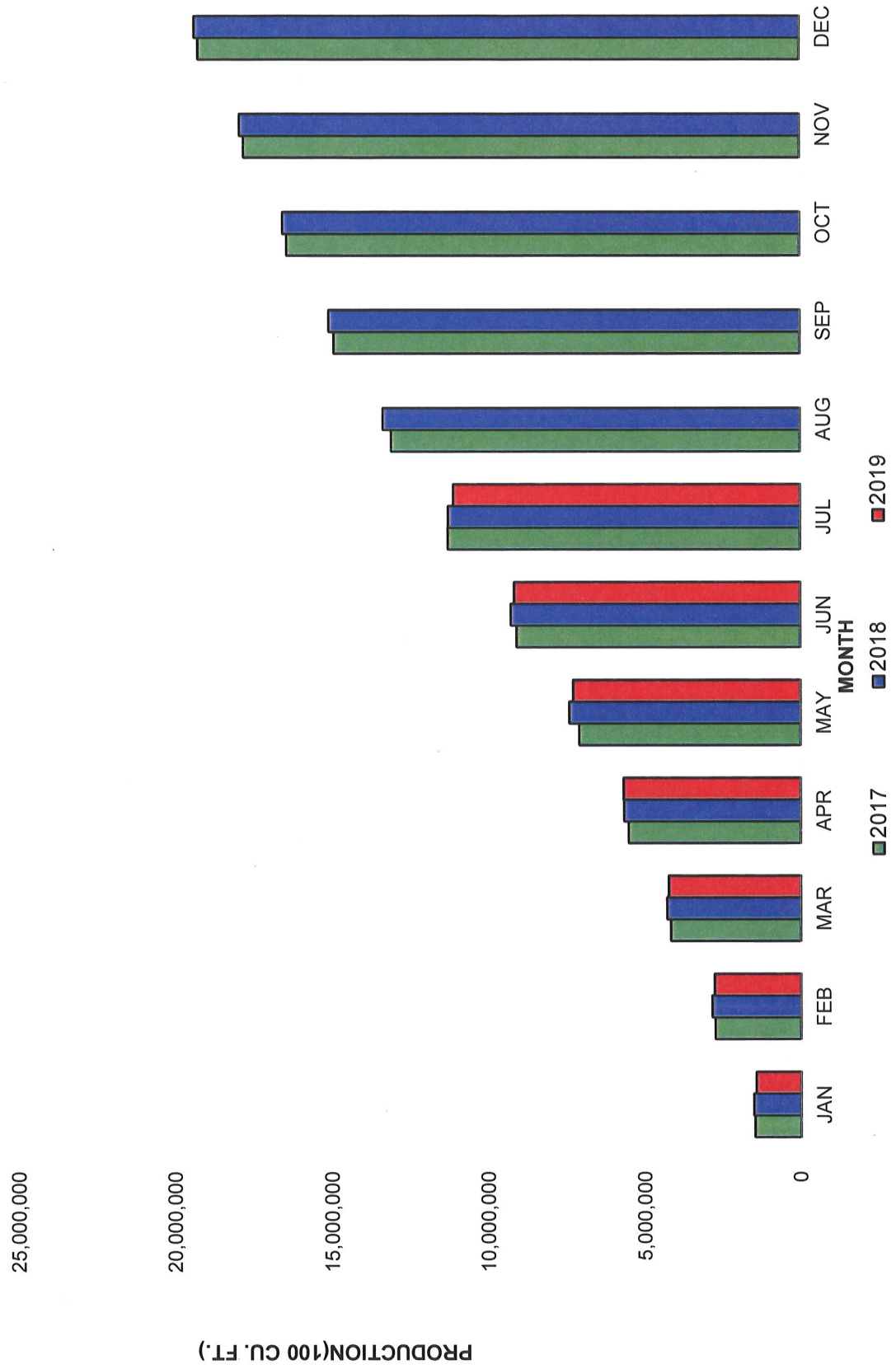
Saint Paul Regional Water Services  
 Spending Information By Account  
 For Periods January 1 - July 31, 2019

Account Description	Budget	Expended	Available	Exp/Bud %
Total CAPITAL EXPENSE	26,644,500	6,092,483	20,552,017	22.87%
Total DEPRECIATION EXPENSE	(570,000)	-	(570,000)	0.00%
Total CAPITAL OUTLAY	<u>26,074,500</u>	<u>6,092,483</u>	<u>19,982,017</u>	<u>23.37%</u>
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	98,450	98,450	50.00%
Total OTHER DEBT INTEREST	669,901	240,880	429,021	35.96%
Total DEBT ISSUANCE COST	42,400	-	42,400	0.00%
Total DEBT SERVICE	<u>5,613,201</u>	<u>339,330</u>	<u>5,273,871</u>	<u>6.05%</u>
Total EXPENDITURE EXPENSE	<u>77,412,786</u>	<u>28,345,389</u>	<u>49,067,397</u>	<u>36.62%</u>

# Graphs

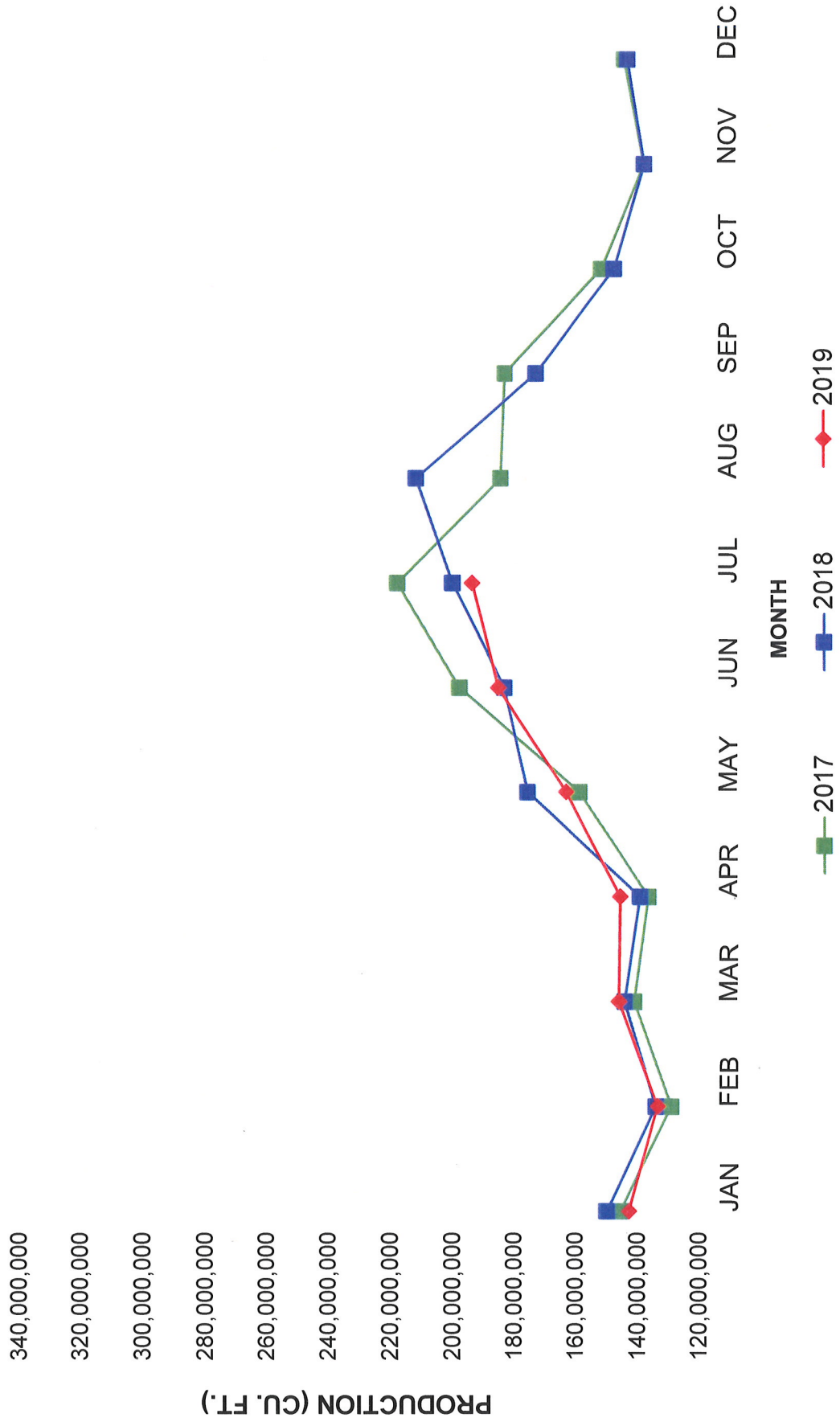
**PRODUCTION - CONSUMPTION - REVENUE**

# SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE PRODUCTION



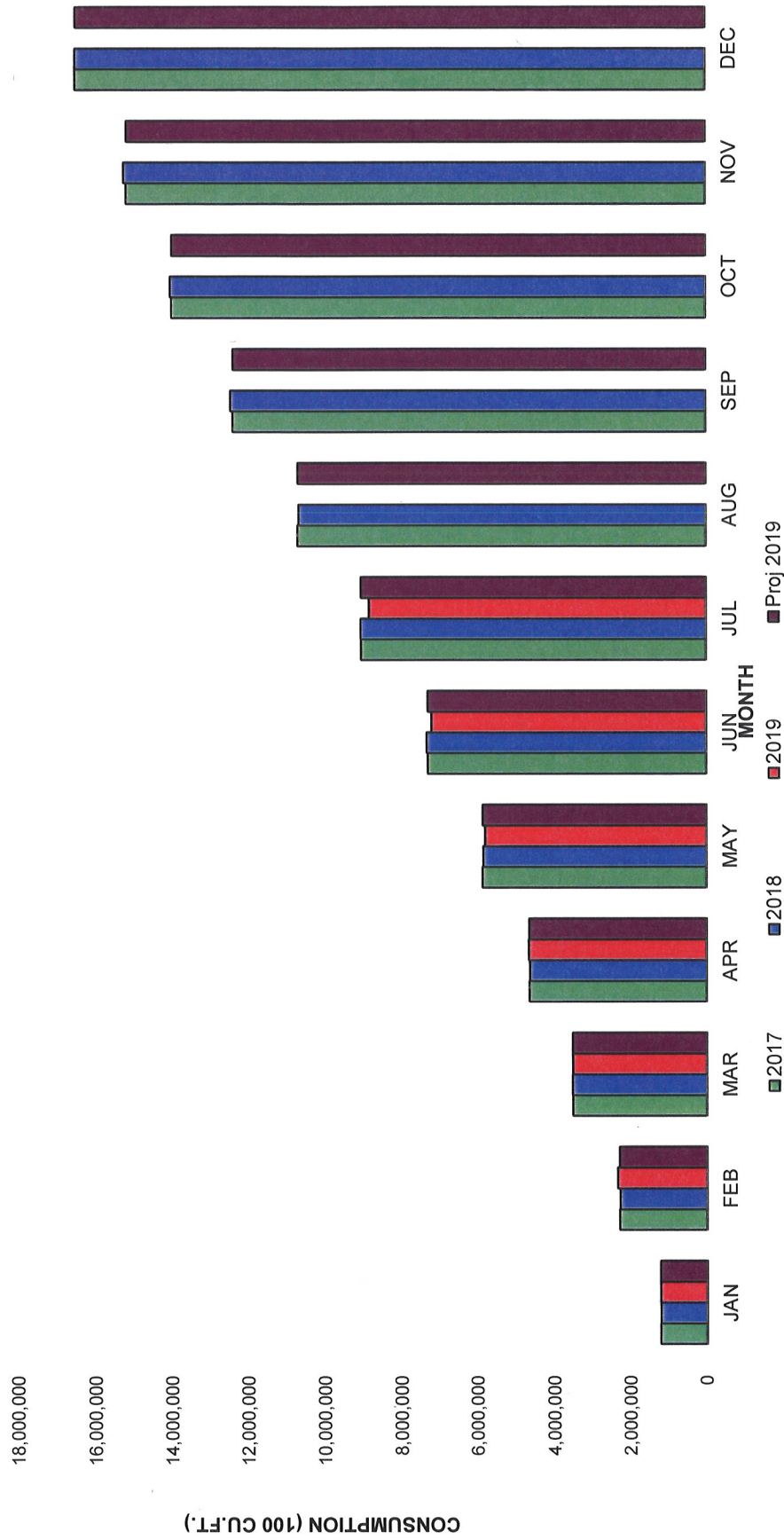
This graph represents total cumulative year to date pumping through the McCarron's pumping station.

## SAINT PAUL REGIONAL WATER SERVICES PRODUCTION BY MONTH



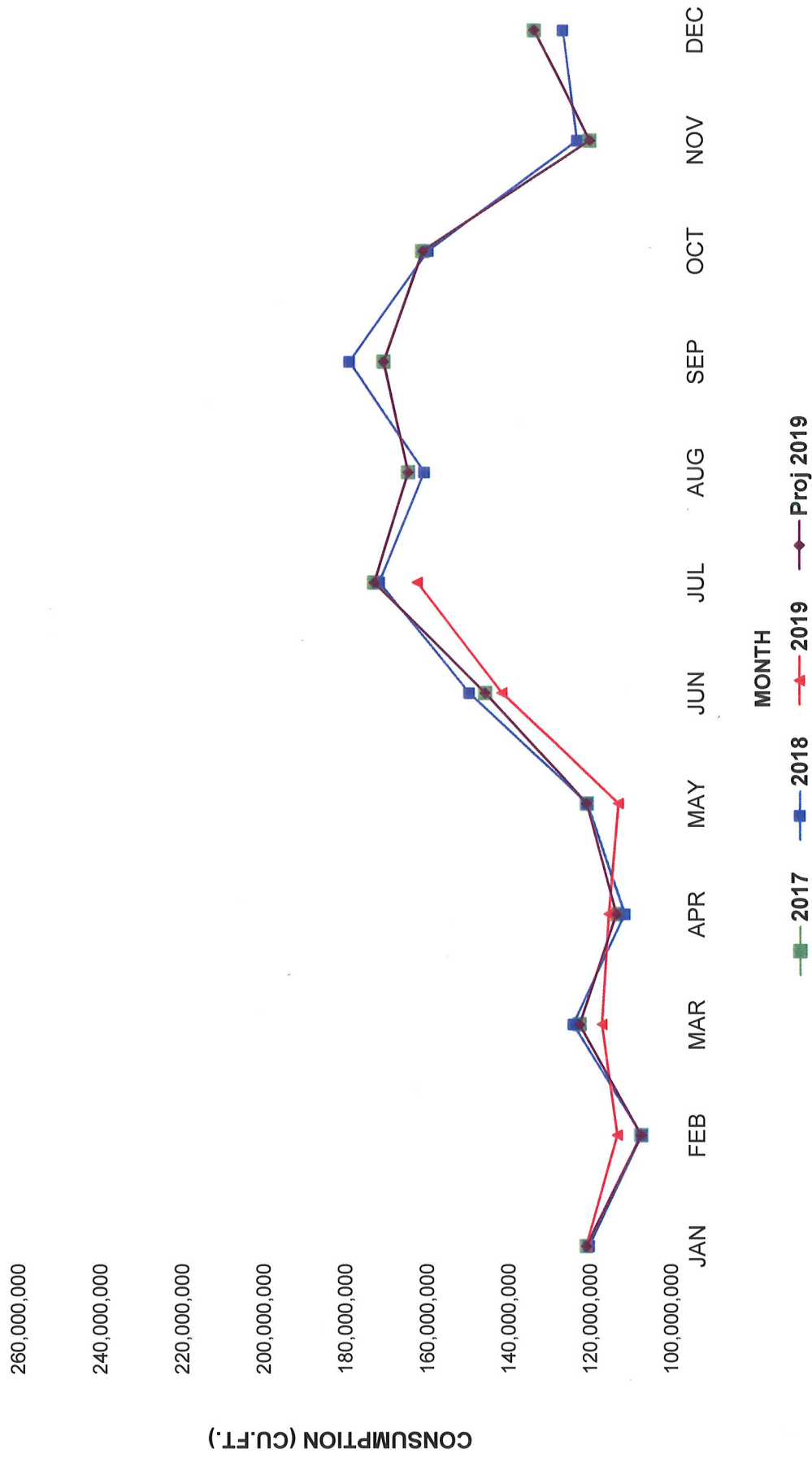
This graph represents total pumping through the McCarron's pumping station.

**SAINT PAUL REGIONAL WATER SERVICES  
YEAR TO DATE CONSUMPTION**



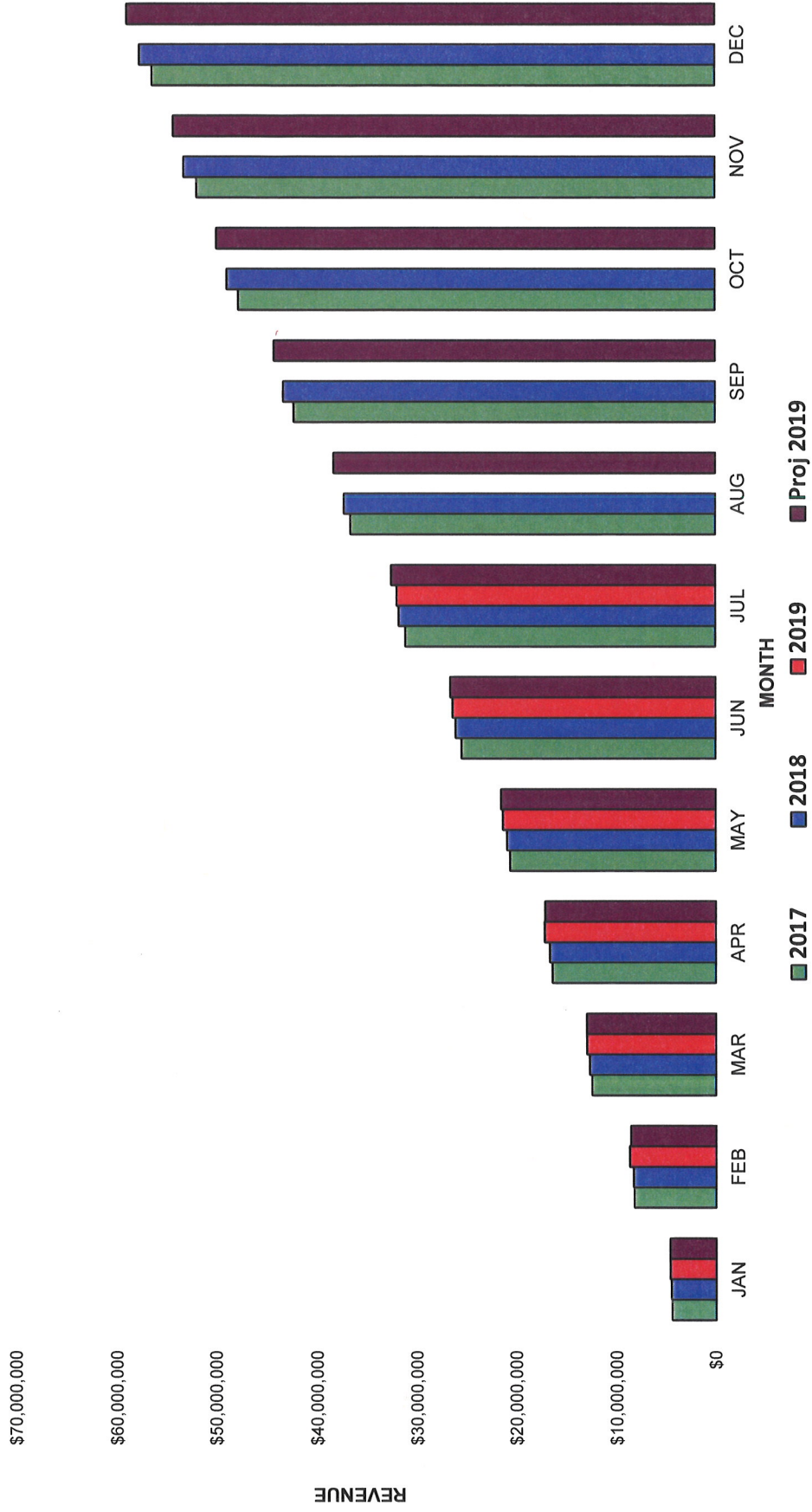
This graph represents total fixed meter year to date consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

## 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.

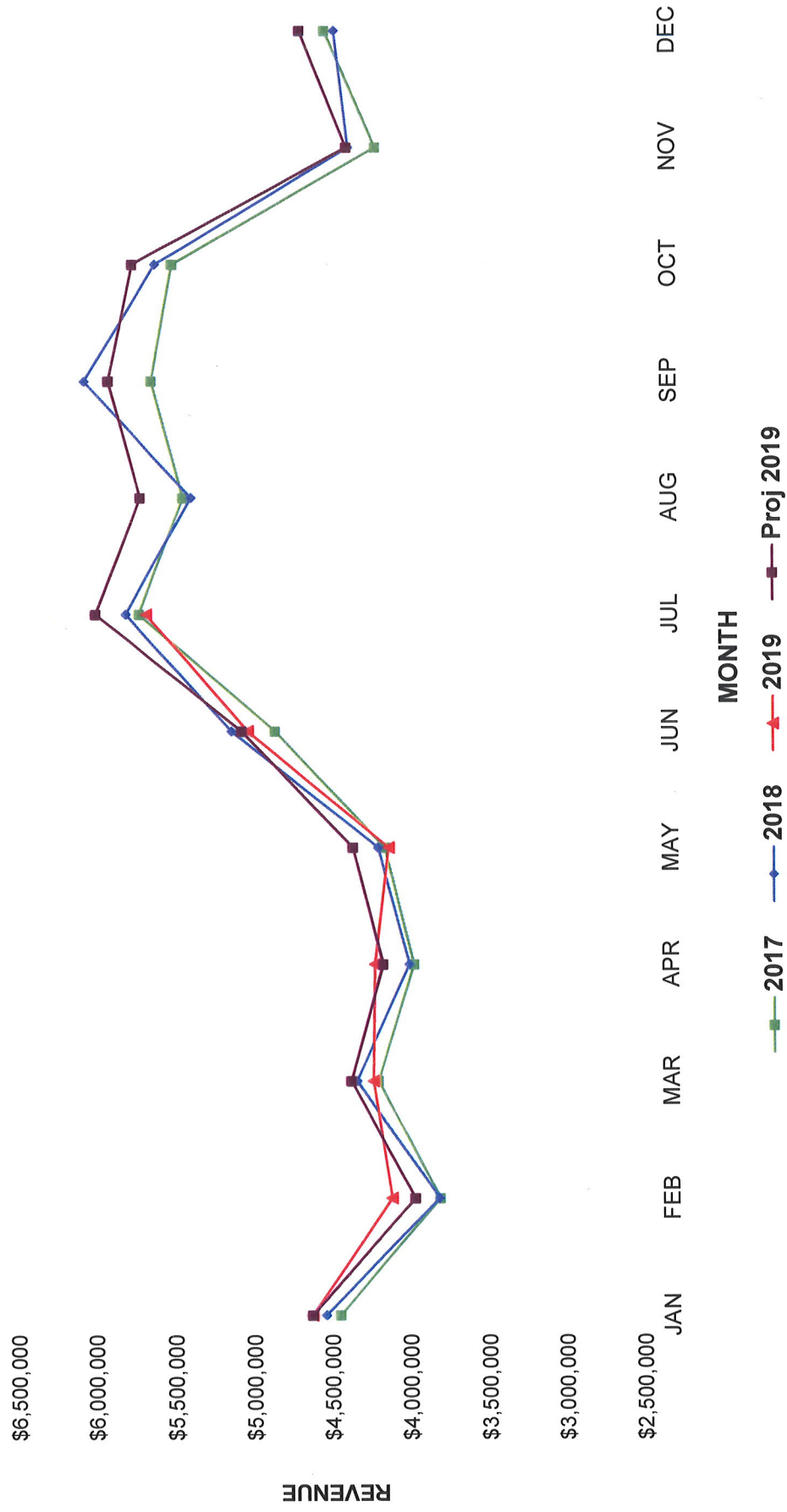
**SAINT PAUL REGIONAL WATER SERVICES  
YEAR TO DATE REVENUE**



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.