

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

FOR THE MONTH OF

OCTOBER

TO THE BOARD OF WATER COMMISSIONERS

FINANCING INFORMATION CUMULATIVE YEAR TO DATE

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 - October 31, 2018

Account Description	Budget	Actual	Variance	Act/ Budge %
WATER SERVICE BASE FEE	(10,513,800.00)	(8,860,481.85)	(1,653,318.15)	84.27%
WATER MAIN SURCHARGE	(2,775,000.00)	(2,317,774.20)	(457,225.80)	83.52%
AUTO FIRE ANNUAL CHARGE	(250,000.00)	(265,251.46)	15,251.46	106.10%
ST PAUL WATER	(29,156,360.00)	(24,044,063.33)	(5,112,296.67)	82.47%
FALCON HEIGHTS WATER	(986,538.00)	(828,620.39)	(157,917.61)	83.99%
LAUDERDALE WATER	(176,786.00)	(133,273.64)	(43,512.36)	75.39%
MAPLEWOOD WATER	(4,690,392.00)	(4,130,359.65)	(560,032.35)	88.06%
MENDOTA HEIGHTS WATER	(2,135,029.00)	(2,041,081.98)	(93,947.02)	95.60%
ROSEVILLE WATER	(3,775,084.00)	(3,425,373.04)	(349,710.96)	90.74%
SOUTH ST PAUL WATER	(6,186.00)	(6,314.43)	128.43	102.08%
WEST ST PAUL WATER	(2,138,550.00)	(1,978,983.04)	(159,566.96)	92.54%
NEWPORT WATER	(3,508.00)	(4,859.84)	1,351.84	138.54%
LITTLE CANADA WATER	(791,146.00)	(664,358.58)	(126,787.42)	83.97%
SUNFISH LAKE WATER	(722.00)	(742.44)	20.44	102.83%
LILYDALE WATER	(126,094.00)	(107,585.92)	(18,508.08)	85.32%
CITY OF MENDOTA WATER	(10,074.00)	(8,851.56)	(1,222.44)	87.87%
Total WATER SALES	<u>(57,535,269.00)</u>	<u>(48,817,975.35)</u>	<u>(8,717,293.65)</u>	<u>84.85%</u>
SLUDGE PROCESSING	(80,000.00)	(66,650.00)	(13,350.00)	83.31%
METER TESTING FEE	-	(35.00)	35.00	0.00%
METER READING CHARGE	(12,288.00)	(7,284.00)	(5,004.00)	59.28%
CUT OFFS	(32,000.00)	(25,465.69)	(6,534.31)	79.58%
THAWING SERVICES AND MAINS	-	(2,400.00)	2,400.00	0.00%
PRIVATE HYDRANT STANDBY CHARGE	(17,000.00)	(17,525.00)	525.00	103.09%
RPZ BACKFLOW PREVENTER FEE	(162,000.00)	(166,040.00)	4,040.00	102.49%
ANTENNA SITE RENTAL FEE	(830,000.00)	(725,940.64)	(104,059.36)	87.46%
ADMIN FEE LEAD SCV WATER AND A	(30,000.00)	-	(30,000.00)	0.00%
HYDRANT METER RENTAL	(30,000.00)	(9,300.00)	(20,700.00)	31.00%

Saint Paul Regional Water Services
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 For Periods January 1 - October 31, 2018

Account Description	Budget	Actual	Variance	Act/Budge %
INSP FEE WINTER HYD PERMIT	(15,000.00)	(22,050.00)	7,050.00	147.00%
REPAIRS	(85,000.00)	(112,815.63)	27,815.63	132.72%
TURN ON AND OFF	(250,000.00)	(216,010.55)	(33,989.45)	86.40%
SPRWS COLLECTION FEE	(1,240,000.00)	(776,673.56)	(463,326.44)	62.63%
RECOVERED CHGS IN OUT CITY	(200,000.00)	(28,609.35)	(171,390.65)	14.30%
LATE CHARGES	(470,000.00)	(471,697.13)	1,697.13	100.36%
INSIDE PIPING RESIDENTIAL	(56,000.00)	(45,536.00)	(10,464.00)	81.31%
INSIDE PIPING COMMERCIAL	(70,000.00)	(72,170.00)	2,170.00	103.10%
OUTSIDE DITCH 2 INCH AND SMALLER	(33,000.00)	(24,435.00)	(8,565.00)	74.05%
OUTSIDE DITCH 3 INCH AND LARGER	(38,000.00)	(30,356.00)	(7,644.00)	79.88%
CITY FIRE CONSUMPTION	(12,000.00)	-	(12,000.00)	0.00%
HYDRANT WATER USE	(115,000.00)	(43,235.85)	(71,764.15)	37.60%
METER SET AND SEAL 1 OR LESS	(8,700.00)	(6,050.00)	(2,650.00)	69.54%
METER SET AND SEAL 1.5 TO 2 IN	(1,100.00)	-	(1,100.00)	0.00%
METER SET AND SEAL 3 AND 4 IN	(2,000.00)	(450.00)	(1,550.00)	22.50%
METER SET AND SEAL 6 INCH	(1,800.00)	(1,725.00)	(75.00)	95.83%
METER SET AND SEAL 8 INCH	-	(150.00)	150.00	0.00%
DOCK PERMITS	(600.00)	(775.00)	175.00	129.17%
METER REPAIR AND REPLACEMENT	(40,000.00)	(47,445.84)	7,445.84	118.61%
LOCK BOX SERVICES	(24,000.00)	-	(24,000.00)	0.00%
Total WATER FEE AND SERVICE	<u>(3,855,488.00)</u>	<u>(2,920,825.24)</u>	<u>(934,662.76)</u>	<u>75.76%</u>
UTILITY COST RECOVERY	(1,875,000.00)	(1,539,700.27)	(335,299.73)	82.12%
Total HIGHWAYS AND STREETS CHA	<u>(1,875,000.00)</u>	<u>(1,539,700.27)</u>	<u>(335,299.73)</u>	<u>82.12%</u>
CURRENT YEAR	-	(234,786.90)	234,786.90	0.00%
TAX FORFEITED PROPERTY	-	(2,754.50)	2,754.50	0.00%
ASSESSMENT PENALTY	-	(3,157.11)	3,157.11	0.00%

Saint Paul Regional Water Services
 Financing Information By Account
 For Periods January 1 - October 31, 2018

Account Description	Budget	Actual	Variance	Act/Budg %
ASSESSMENT INTEREST	(115,000.00)	(4,587.85)	(110,412.15)	3.99%
Total CURRENT SPECIAL ASSESME	(115,000.00)	(245,286.36)	130,286.36	213.29%
1ST YEAR DELINQUENT	-	(19,601.28)	19,601.28	0.00%
2ND YEAR DELINQUENT	-	(1,768.01)	1,768.01	0.00%
3RD YEAR DELINQUENT	-	(1,241.77)	1,241.77	0.00%
4TH YEAR DELINQUENT	-	(750.48)	750.48	0.00%
5TH YEAR DELINQUENT	-	(535.24)	535.24	0.00%
6TH YEAR DELINQUENT	-	(1,454.77)	1,454.77	0.00%
Total DELINQUENT SPECIAL ASSES	-	(25,351.55)	25,351.55	0.00%
INTEREST INTERNAL POOL	(343,000.00)	(168,920.02)	(174,079.98)	49.25%
INTEREST NON POOL	-	(312,508.58)	312,508.58	0.00%
Total INVESTMENT EARNINGS	(343,000.00)	(481,428.60)	138,428.60	140.36%
ASSET CONTRIB METER	(50,000.00)	(77,516.00)	27,516.00	155.03%
ASSET CONTRIB AUTOFIRE	(275,000.00)	(162,954.77)	(112,045.23)	59.26%
ASSET CONTRIB HYDRANT	(100,000.00)	(22,543.62)	(77,456.38)	22.54%
ASSET CONTRIB MAIN	(300,000.00)	(46,508.75)	(253,491.25)	15.50%
ASSET CONTR SVC CONNECT 2 OR L	(100,000.00)	(60,090.88)	(39,909.12)	60.09%
ASSET CONTR SVC CONNECT 3 OR M	(125,000.00)	(68,380.24)	(56,619.76)	54.70%
Total CONTRIBUTIONS	(950,000.00)	(437,994.26)	(512,005.74)	46.10%
PERA PENSION AID	(77,960.00)	(38,980.00)	(38,980.00)	50.00%
RETURNED PAYMENT FEE	(7,000.00)	(5,970.00)	(1,030.00)	85.29%
RECYCLED ITEMS PURCHASING	(5,000.00)	(479.96)	(4,520.04)	9.60%
SALE OF SCRAP SCRAP METAL	-	(32,865.69)	32,865.69	0.00%
BUILDING RENTALS	-	(3,600.00)	3,600.00	0.00%

Saint Paul Regional Water Services
 Financing Information By Account
 For Periods January 1 - October 31, 2018

Account Description	Budget	Actual	Variance	Act/Budg %
ADMINISTRATION FEE	(1,000.00)	(800.00)	(200.00)	80.00%
PENALTY AND FINE	-	(4,000.00)	4,000.00	0.00%
REBATES	-	(19,850.00)	19,850.00	0.00%
WCRA REIMBURSEMENT	-	(44,435.80)	44,435.80	0.00%
PROPERTY DAMAGE SETTLEMENT	-	(3,197.29)	3,197.29	0.00%
DAMAGE CLAIM FROM OTHERS	-	(2,684.85)	2,684.85	0.00%
REFUNDS OVERPAYMENTS	-	8,032.23	(8,032.23)	0.00%
OTHER MISC REVENUE	-	(2,993.82)	2,993.82	0.00%
PROCEEDS FROM NOTE ISSUANCE	-	(685,418.72)	685,418.72	0.00%
REPAYMENT OF ADVANCE	(400,000.00)	-	(400,000.00)	0.00%
SALE OF CAPITAL ASSET	-	(26,844.05)	26,844.05	0.00%
GAIN ON SALE CAPITAL ASSETS	-	(54,062.52)	54,062.52	0.00%
USE OF FUND EQUITY	(3,955,935.00)	-	(3,955,935.00)	0.00%
Total OTHER FINANCING SOURCES	(4,446,895.00)	(918,150.47)	(3,528,744.53)	20.65%
Total REVENUE	(69,120,652.00)	(55,386,712.10)	(13,733,939.90)	80.13%

SPENDING INFORMATION BY ACCOUNT SUMMARY

CUMULATIVE YEAR TO DATE

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

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

The 2nd 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 3rd 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 - October 31, 2018

Account Description	Budget	Expended	Available	Exp/Bud %
Total SALARIES AND WAGES	15,529,592.00	12,707,845.79	2,821,746.21	81.83%
Total EMPLOYEE BENEFITS	7,789,381.00	6,635,549.14	1,153,831.86	85.19%
Total EMPLOYEE EXPENSE	<u>23,318,973.00</u>	<u>19,343,394.93</u>	<u>3,975,578.07</u>	<u>82.95%</u>
Total PROFESSIONAL SERVICE	1,620,514.00	397,034.03	1,223,479.97	24.50%
Total SKILLED SERVICE	1,743,632.00	1,010,792.82	732,839.18	57.97%
Total FINANCIAL SERVICES	303,500.00	234,945.76	68,554.24	77.41%
Total BUILDING REPAIR MAINT SE	275,000.00	171,116.30	103,883.70	62.22%
Total MACHINERY AND EQUIPMENT	676,707.00	416,136.61	260,570.39	61.49%
Total INFRASTRUCTURE REPAIR	64,000.00	25,221.69	38,778.31	39.41%
Total OTHER REPAIR	304,400.00	173,467.72	130,932.28	56.99%
Total LAND AND BUILDING	11,000.00	11,447.93	(447.93)	104.07%
Total EQUIPMENT RENTAL	361,500.00	149,629.71	211,870.29	41.39%
Total COMMUNICATIONS SERVICES	162,682.00	92,680.78	70,001.22	56.97%
Total WATER SEWER SERVICE	17,300.00	13,113.88	4,186.12	75.80%
Total REAL ESTATE SERVICE CHGS	107,000.00	64,251.72	42,748.28	60.05%
Total DELIVERY SERVICES	249,650.00	166,994.58	82,655.42	66.89%
Total DATA PRINT SERVICES	287,450.00	145,345.50	142,104.50	50.56%
Total TRAVEL AND TRAINING	221,420.00	125,609.81	95,810.19	56.73%
Total MILEAGE AND PARKING	11,750.00	3,940.62	7,809.38	33.54%
Total INSURANCE PREMIUMS	-	1,500.92	(1,500.92)	0.00%
Total INTERNAL CHARGES	4,643,458.00	1,796,203.73	2,847,254.27	38.68%
Total OTHER SERVICE EXPENSE	<u>2,856,850.00</u>	<u>2,036,824.30</u>	<u>820,025.70</u>	<u>71.30%</u>
Total SERVICES	<u>13,917,813.00</u>	<u>7,036,258.41</u>	<u>6,881,554.59</u>	<u>50.56%</u>
Total COMM MATERIAL AND SUPPLI	13,200.00	27,405.83	(14,205.83)	207.62%
Total COMPUTER MATERIAL AND SU	261,450.00	97,967.96	163,482.04	37.47%

Saint Paul Regional Water Services
 Spending Information By Account
 For Periods January 1 - October 31, 2018

Account Description	Budget	Expended	Available	Exp/Bud %
Total PAPER AND FORMS	76,200.00	56,771.86	19,428.14	74.50%
Total OFFICE EQUIPMENT AND FUR	22,700.00	11,890.58	10,809.42	52.38%
Total GENERAL OFFICE SUPPLIES	46,900.00	15,871.94	31,028.06	33.84%
Total VEHICLE COMMODITIES	541,800.00	288,764.62	253,035.38	53.30%
Total BUILDING UTILITIES	2,416,000.00	1,559,212.02	856,787.98	64.54%
Total BUILDING REPAIR SUPPLIES	478,350.00	121,182.89	357,167.11	25.33%
Total STREET MAINTENANCE MATER	28,000.00	32,406.05	(4,406.05)	115.74%
Total VEHICLE REPAIR AND MAINT	172,900.00	43,749.81	129,150.19	25.30%
Total EQUIPMENT PARTS	287,500.00	289,242.89	(1,742.89)	100.61%
Total EMPLOYEE CLOTHING	64,370.00	64,994.94	(624.94)	100.97%
Total PUBLIC SAFETY SUPPLIES	112,700.00	114,854.62	(2,154.62)	101.91%
Total FIELD AND SHOP SUPPLIES	205,200.00	91,328.83	113,871.17	44.51%
Total RECREATION SUPPLY	8,000.00	4,390.11	3,609.89	54.88%
Total RAW MATERIAL	246,000.00	261,641.63	(15,641.63)	106.36%
Total INFRASTRUCTURE SUPPLIES	3,529,300.00	2,640,136.45	889,163.55	74.81%
Total GEN MATERIALS AND SUPPLI	317,500.00	486,740.50	(169,240.50)	153.30%
Total MATERIALS AND SUPPLIES	8,828,070.00	6,208,553.53	2,619,516.47	70.33%
Total LOAN EXPENSE	400,000.00	164,508.00	235,492.00	41.13%
Total TORT LIABILITY	140,000.00	253,928.05	(113,928.05)	181.38%
Total MISCELLANEOUS EXPENSE	10,000.00	-	10,000.00	0.00%
Total SYSTEM EXP ACCOUNTS	-	(63.25)	63.25	0.00%
Total OTHER MISCELLANEOUS	550,000.00	418,372.80	131,627.20	76.07%
Total CAPITAL ADJUSTMENTS	17,940,500.00	6,293,002.70	11,647,497.30	35.08%
Total DEPRECIATION EXPENSE	(490,000.00)	8,079,484.26	(8,569,484.26)	-1648.87%
Total CAPITAL OUTLAY	17,450,500.00	14,372,486.96	3,078,013.04	82.36%

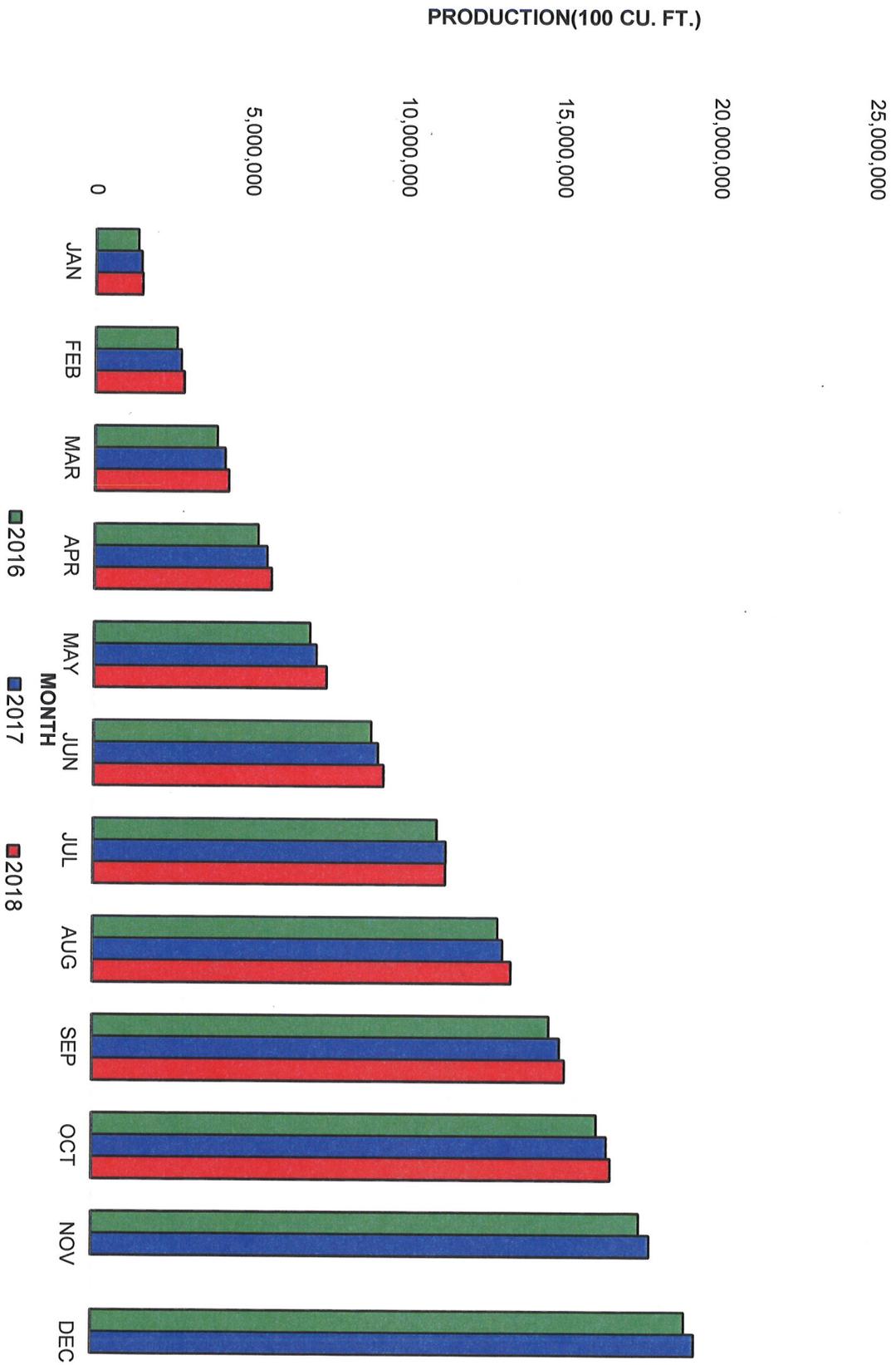
Saint Paul Regional Water Services
 Spending Information By Account
 For Periods January 1 - October 31, 2018

Account Description	Budget	Expended	Available	Exp/Bud %
Total REVENUE BOND PRINCIPAL	2,625,000.00	-	2,625,000.00	0.00%
Total NOTE PRINCIPAL	1,634,000.00	-	1,634,000.00	0.00%
Total REVENUE BOND INTEREST	268,700.00	134,950.00	133,750.00	50.22%
Total OTHER DEBT INTEREST	527,596.00	249,877.57	277,718.43	47.36%
Total DEBT SERVICE	5,055,296.00	384,827.57	4,670,468.43	7.61%
Total EXPENDITURE EXPENSE	69,120,652.00	47,763,894.20	21,356,757.80	69.10%

Graphs

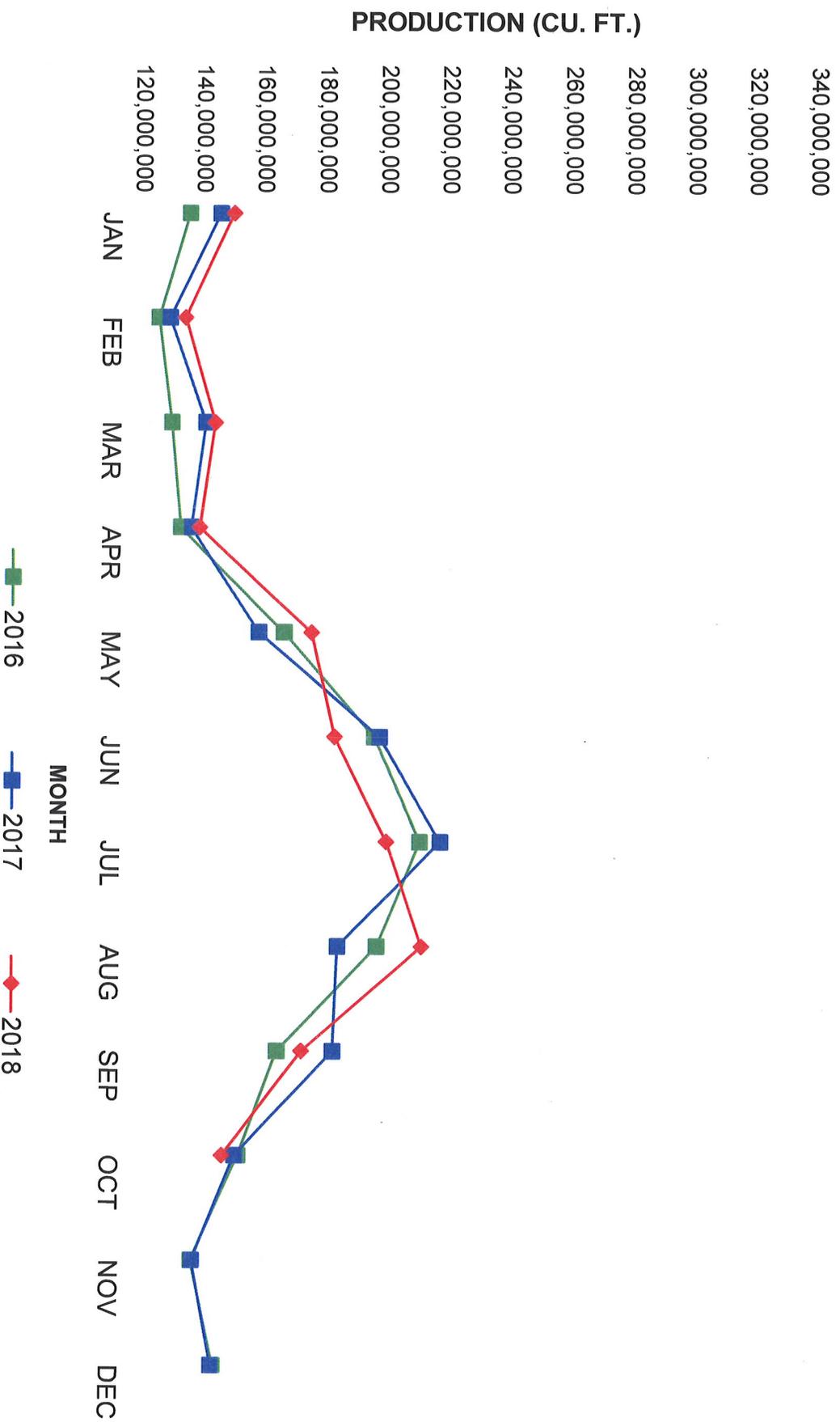
PRODUCTION - CONSUMPTION - REVENUE

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE PRODUCTION



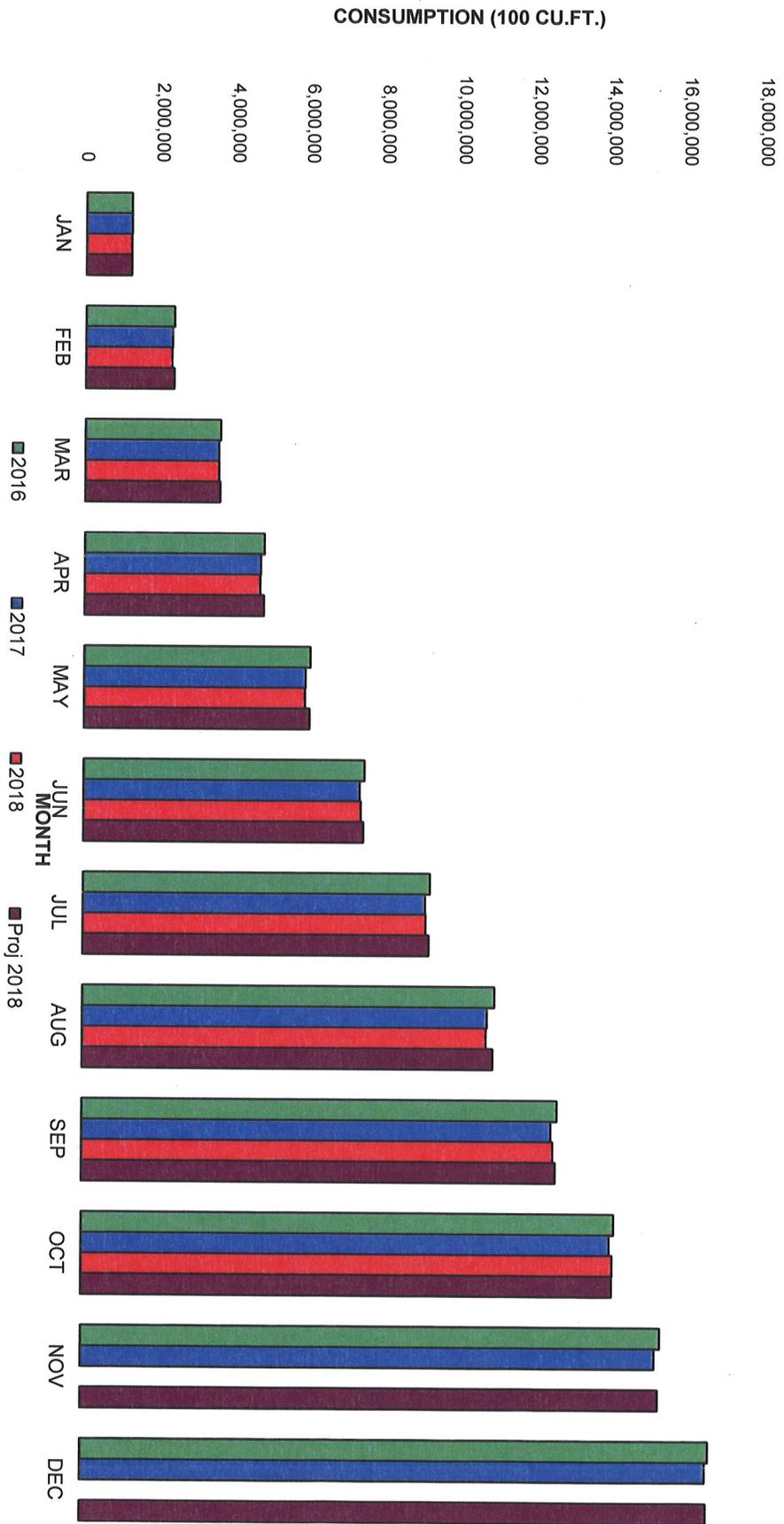
This graph represents total cumulative year to date pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES PRODUCTION BY MONTH



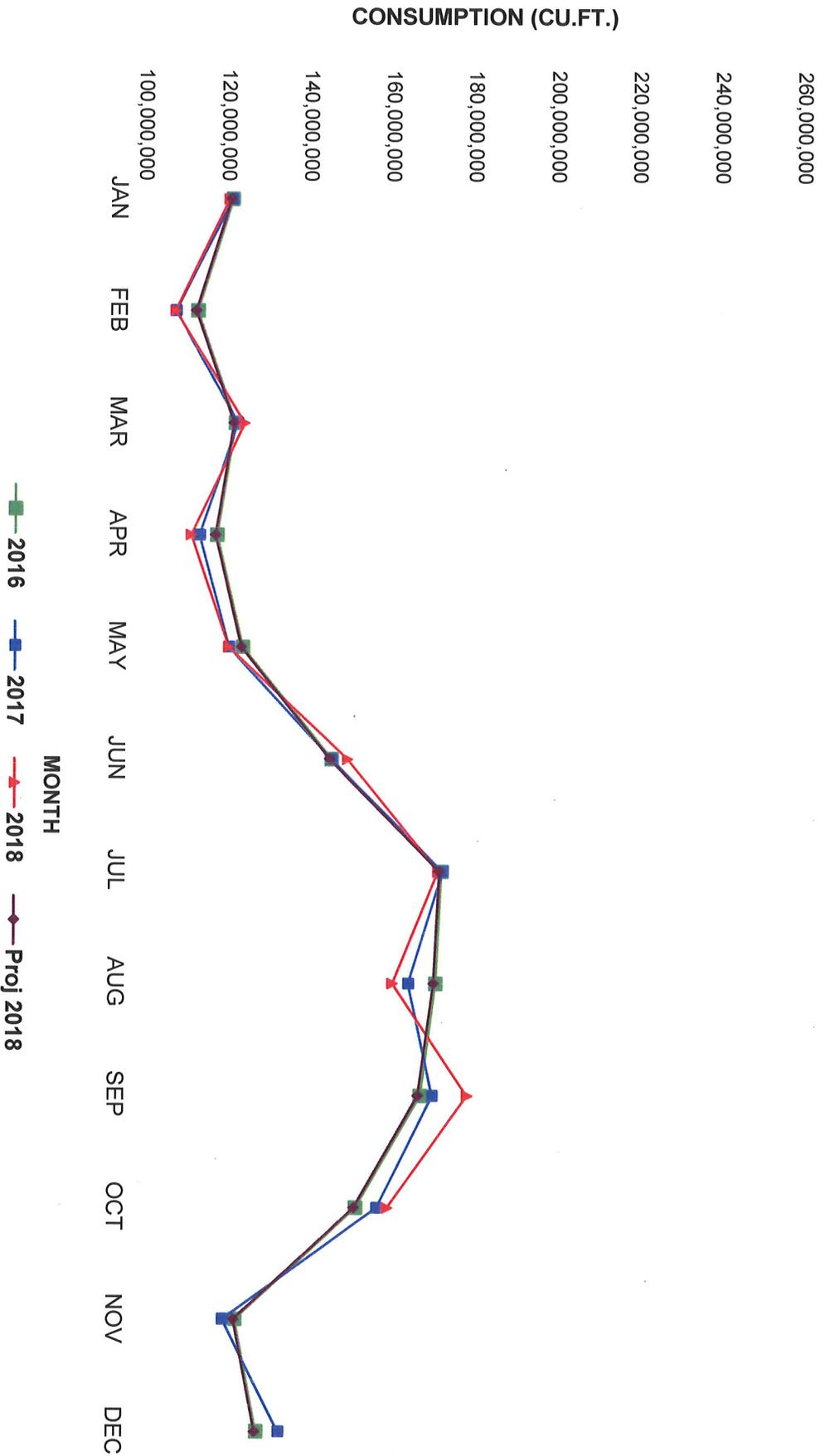
This graph represents total pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE CONSUMPTION



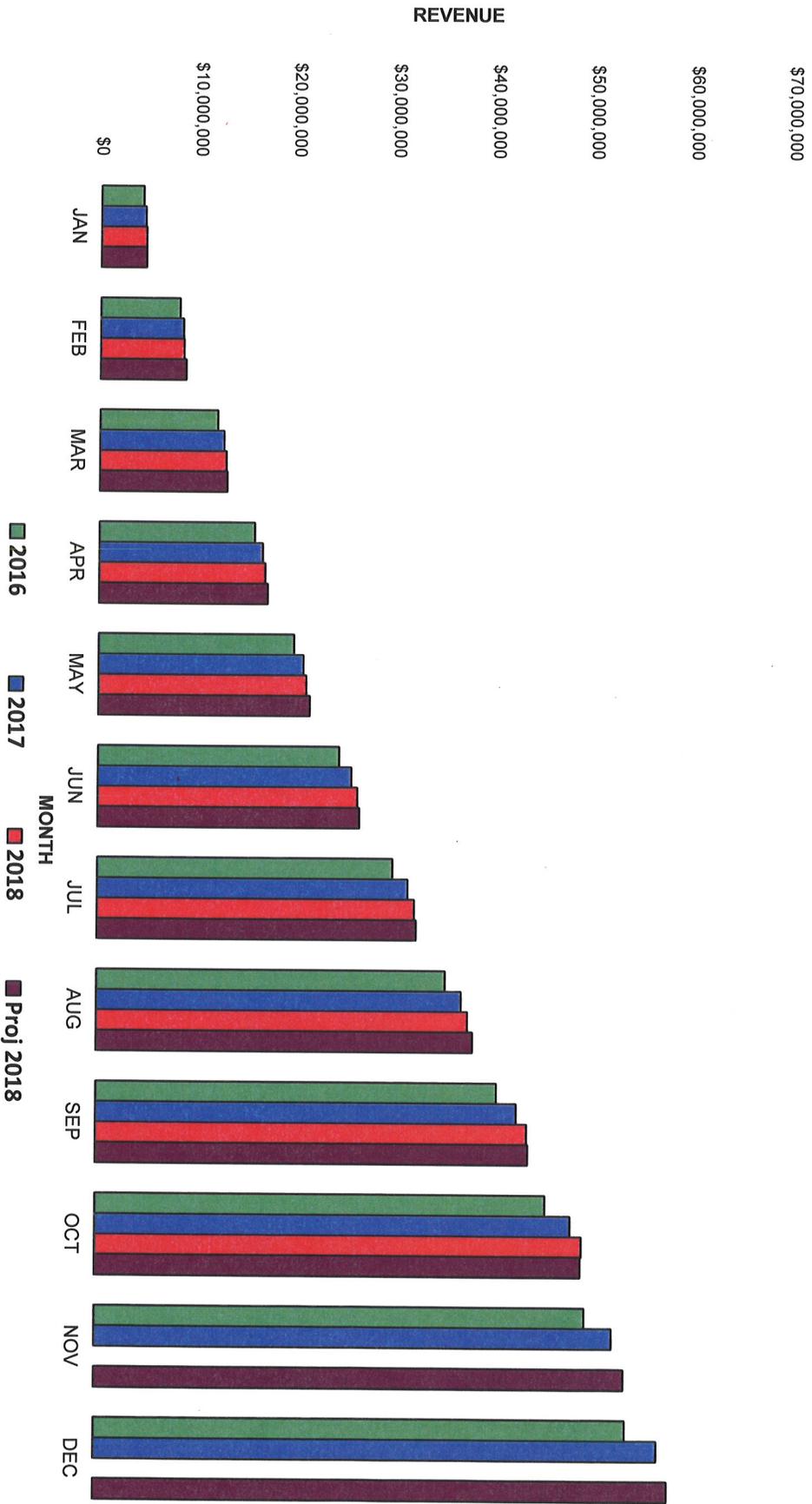
This graph represents total fixed meter year to date consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

SAINT PAUL REGIONAL WATER SERVICES CONSUMPTION BY MONTH



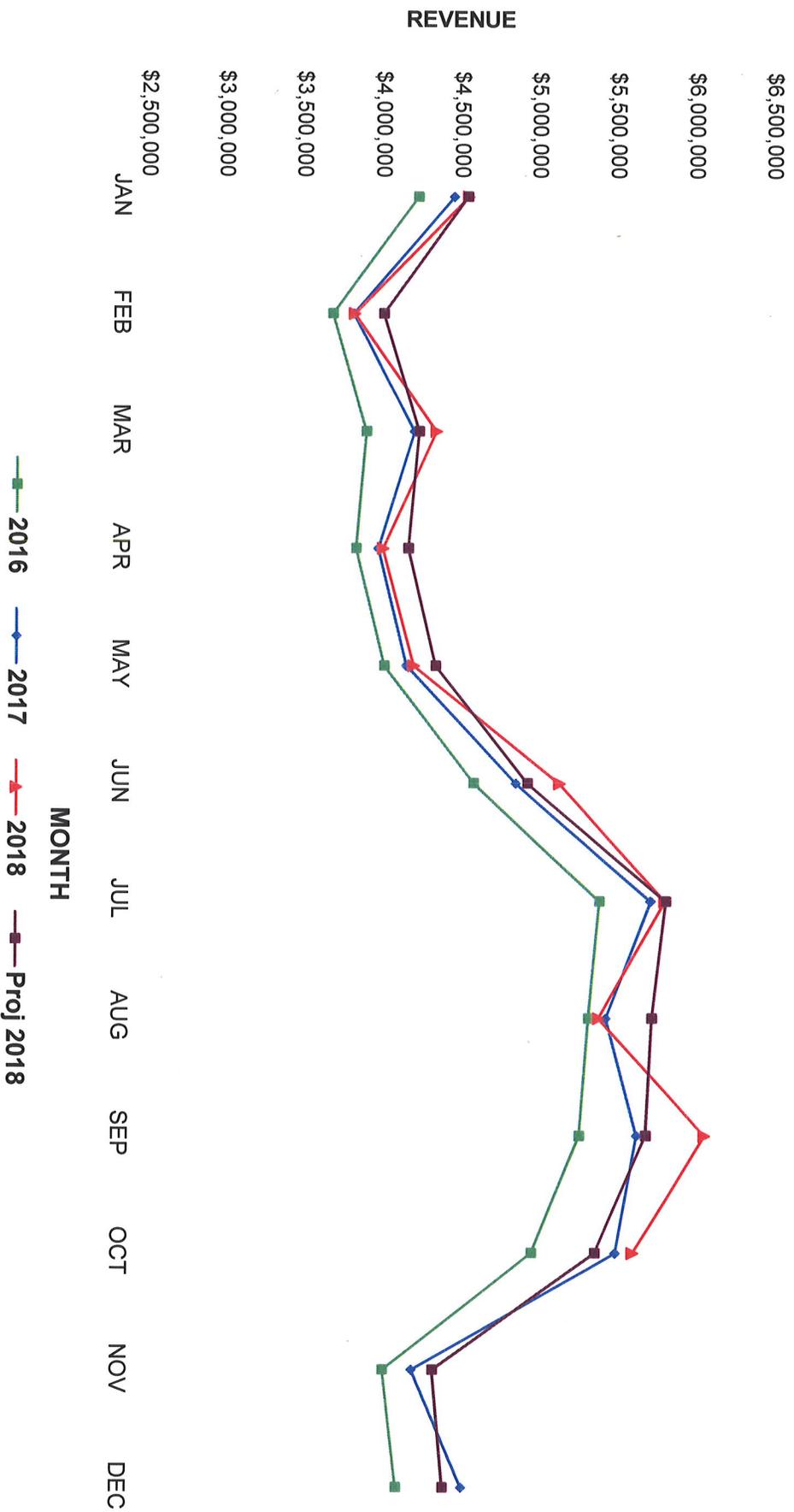
This graph represents total fixed meter consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

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.